Return to Property Taxes Law Guide Main Table of Contents

CONTENTS

Return to Property Taxes Law Guide Main Table of Contents

CONTENTS (Contd)

Return to Property Taxes Law Guide Main Table of Contents

CONTENTS (Contd)

Return to Property Taxes Law Guide Main Table of Contents

CONTENTS (Contd)

Return to Property Taxes Law Guide Main Table of Contents

CONTENTS (Contd)

Return to Property Taxes Law Guide Main Table of Contents

CONTENTS (Contd)

CONTENTS (Contd)

Return to Property Taxes Law Guide Main Table of Contents

CONTENTS (Contd)

Return to Property Taxes Law Guide Main Table of Contents

CONTENTS (Contd)

Return to Property Taxes Law Guide Main Table of Contents

CONTENTS (Contd)

BUSINESS AND PROFESSIONS CODE

DIVISION 5. WEIGHTS AND MEASURES

CHAPTER 7. PUBLIC WEIGHMASTERS

§ 12701. Persons who are not weighmasters.

12701. **Persons who are not weighmasters.** The following persons are not weighmasters:

(a) Retailers weighing, measuring, or counting commodities for sale by them in retail stores in the presence of, and directly to, consumers.

(b) Except for persons subject to Section 12730, producers of agricultural commodities or livestock, who weigh commodities produced or purchased by them or by their producer neighbors, when no charge is made for the weighing, or when no signed or initialed statement or memorandum is issued of the weight upon which a purchase or sale of the commodity is based.

(c) Common carriers issuing bills of lading on which are recorded, for the purpose of computing transportation charges, the weights of commodities offered for transportation, including carriers of household goods when transporting shipments weighing less than 1,000 pounds.

(d) Milk samplers and weighers licensed pursuant to Article 8 (commencing with Section 35161) of Chapter 12 of Part 1 of Division 15 of the Food and Agricultural Code, when performing the duties for which they are licensed.

(e) Persons who measure the amount of oil, gas, or other fuels for purposes of royalty computation and payment, or other operations of fuel and oil companies and their retail outlets.

(f) Newspaper publishers weighing or counting newspapers for sale to dealers or distributors.

(g) Textile maintenance establishments weighing, counting, or measuring any articles in connection with the business of those establishments.

(h) County sanitation districts operating pursuant to Chapter 3 (commencing with Section 4700) of Part 3 of Division 5 of the Health and Safety Code, garbage and refuse disposal districts operating pursuant to Chapter 2 (commencing with Section 49100) of Part 8 of Division 30 of the Public Resources Code, and solid waste facilities, as defined in Section 40194 of the Public Resources Code.

(i) Persons who purchase scrap metal or salvage materials pursuant to a nonprofit recycling program, or recycling centers certified pursuant to Division 12.1 (commencing with Section 14500) of the Public Resources Code that purchase empty beverage containers from the public for recycling.

(j) Pest control operators licensed pursuant to Chapter 4 (commencing with Section 11701) of Division 6 of the Food and Agricultural Code.

(k) Retailers, or recycling centers established solely for the redemption of empty beverage containers, as that phrase is defined in Section 14512 of the Public Resources Code, who are weighing, measuring, or counting salvage or

returnable materials for purchase or redemption by them in retail stores, or, in the case of recycling centers, on the retail store premises or on a parking lot immediately adjacent to a retail store which is used for the purpose of parking by the store customers, directly from and in the presence of the seller. ''Retailer'' means an entity which derives 90 percent or more of its income from the sale of small quantities of food or nonfood items, or both, directly to consumers. ''Salvage materials'' means used paper products and used containers made of aluminum, tin, glass, or plastic.

(*l*) Any log scaler who performs log scaling functions, except weighing, as defined in the United States Forest Service Handbook, Supplement No. 4 of March 1987.

History.—Added by Stats. 1984, Ch. 646, in effect January 1, 1985. Stats. 1988, Ch. 922, in effect January 1, 1989, added ", or recycling . . . who are" and ", or, in the case . . . store customers," in subdivision (k). Stats. 1990, Ch. 936, in effect January 1, 1991, substituted "40194" for "66720.1" after "Section" and substituted "Public Resources" for "Government" after "the" in subdivision (h), and added subdivision (l). Stats. 1999, Ch. 815 (SB 332), in effect January 1, 2000, added "County sanitation districts operating pursuant to Chapter 3 (commencing with Section 4700) of Part 3 of Division 5 of the Health and Safety Code," to the beginning of and substituted "Chapter 2 (commencing with Section 49100) of Part 8 of Division 30 of the Public Resources Code" for "Chapter 1.5 (commencing with Section 4170) of Part 2 of Division 5 of the Health and Safety Code, county sanitation districts operating pursuant to Chapter 3 (commencing with Section 4700) of Part 3 of Division 5 of the Health and Safety Code" after "pursuant to" in subdivision (h); and added ", or recycling centers certified pursuant to Division 12.1 (commencing with Section 14500) of the Public Resources Code that purchase empty beverage containers from the public for recycling" after "program" in subdivision (i).

DIVISION 7. GENERAL BUSINESS REGULATIONS

PART 3. REPRESENTATIONS TO THE PUBLIC

CHAPTER 1. ADVERTISING

Article 2. Particular Offenses

17533.6. **Solicitations implying governmental connection.** It is unlawful for any person, firm, corporation, or association that is a nongovernmental entity to solicit information, or to solicit the purchase of or payment for a product or service, or to solicit the contribution of funds or membership fees, by means of a mailing that contains a seal, insignia, trade or brand name, or any other term or symbol that reasonably could be interpreted or construed as implying any state or local government connection, approval, or endorsement, unless the requirements of subdivision (a) or (b) have been met, as follows:

(a) The nongovernmental entity has an expressed connection with, or the approval or endorsement of, a state or local government entity, if permitted by other provisions of law.

(b) The solicitation meets both of the following requirements:

(1) The solicitation bears on its face, in conspicuous and legible type in contrast by typography, layout, or color with other printing on its face, the following notice: ''THIS PRODUCT OR SERVICE HAS NOT BEEN APPROVED OR ENDORSED BY ANY GOVERNMENT AGENCY, AND THIS OFFER IS NOT BEING MADE BY AN AGENCY OF THE GOVERNMENT.''

(2) The envelope or outside cover or wrapper in which the matter is mailed bears on its face in capital letters and in conspicuous and legible type, the following notice: ''THIS IS NOT A GOVERNMENT DOCUMENT.''

History.—Added by Stats. 1993, Ch. 348 (AB 532), in effect January 1, 1994. Amended by Stats. 1997, Ch. 249 (AB 1178), in effect January 1, 1998.

17537.8. **Solicitations; homeowners' exemption.** (a) It is unlawful for any person to make any untrue or misleading statements in any manner in connection with the offering or performance of a homeowners' exemption filing service. For the purpose of this section, an ''untrue or misleading statement'' includes, but is not limited to, any representation that any of the following is true:

(1) A fee is required in order to receive the homeowners' exemption.

(2) The offeror of the homeowners' exemption filing service has a file or record covering a person to whom a solicitation is made.

(3) The offeror of the homeowners' exemption filing service is, or is affiliated with, any governmental entity. A violation of this paragraph includes, but is not limited to, the following:

(A) The misleading use of any governmental seal, emblem, or other similar symbol.

(B) The use of a business name including the word ‘‘homeowners’ exemption’’ or ‘‘exemption’’ and the word ‘‘assessor,’’ ‘‘auditor,’’ ‘‘agency,’’ ‘‘bureau,’’ ‘‘department,’’ ‘‘division,’’ ‘‘federal,’’ ‘‘state,’’ ‘‘county,’’ ‘‘city,’’ or ‘‘municipal,’’ or the name of any city, county, city and county, or any governmental entity.

(C) The use of an envelope that simulates an envelope containing a government check, tax bill, or government notice or an envelope that otherwise has the capacity to be confused with, or mistaken for, an envelope sent by a governmental entity.

(D) The use of an envelope or outside cover or wrapper in which a solicitation is mailed that does not bear on its face in capital letters and in conspicuous and legible type the following notice: ‘‘THIS IS NOT A GOVERNMENT DOCUMENT.’’

(b) (1) It is unlawful to offer to perform a homeowners’ exemption filing service without making the following disclosure: ‘‘THIS HOMEOWNERS’ EXEMPTION FILING SERVICE IS NOT ASSOCIATED WITH ANY GOVERNMENT AGENCY. YOU CAN OBTAIN AND FILE A HOMEOWNERS’ EXEMPTION CLAIM FORM, AT NO COST, WITH THE COUNTY ASSESSOR’S OFFICE.’’

(2) The disclosures specified in paragraph (1) shall be placed at the top of each page of every advertisement or promotional material disseminated by an offeror of a homeowners’ exemption filing service and shall be printed in 12-point boldface type enclosed in a box formed by a heavy line.

(3) The disclosure specified in paragraph (1) shall be recited at the beginning of every oral solicitation and every broadcast advertisement and shall be delivered in printed form as prescribed by paragraph (2) before the time each person who responds to the oral solicitation or broadcast advertisement is obligated to pay for the service.

(c) No offeror of a homeowners’ exemption filing service shall charge, demand, or collect any money until after the homeowners’ exemption is filed with the county assessor. The total amount charged, demanded, or collected by an offeror of a homeowners’ exemption filing service shall not exceed twenty-five dollars ($25).

(d) For the purposes of this section, the following definitions apply:

(1) ‘‘Homeowners’ exemption filing service’’ means any service performed or offered to be performed for compensation in connection with the preparation or completion of a homeowners’ exemption claim or in connection with the assistance in any manner of another person to prepare or complete a homeowners’ exemption claim.

(2) ‘‘Homeowners’ exemption’’ has the meaning described in Section 218 of the Revenue and Taxation Code.

History.—Added by Stats. 1997, Ch. 249 (AB 1178), in effect January 1, 1998.

17537.9. **Solicitations; assessment appeals.** (a) It is unlawful for any person to make any untrue or misleading statements in any manner in connection with the offering or performance of an assessment appeal application filing service. For the purpose of this section, an ''untrue or misleading statement'' includes, but is not limited to, any representation that any of the following is true:

(1) The preparation of an assessment appeal application will result in a guaranteed reduction of property taxes of a stated amount.

(2) A fee is required in order for the county to process a reduction of a property's value.

(3) The offeror of the assessment appeal application filing service will be physically present to represent the person to whom a solicitation is made before an assessment appeals board, county board of equalization, or assessment hearing officer, unless the fee includes this service.

(4) The offeror of the assessment appeal application filing service will prepare or complete the application in full, with the exception of the property owner's signature, on behalf of the person to whom a solicitation is made, unless the fee includes this service.

(5) The offeror of the assessment appeal application filing service has a file or record covering a person to whom a solicitation is made.

(6) The offeror of the assessment appeal application filing service is, or is affiliated with, any governmental entity. A violation of this paragraph includes, but is not limited to, the following:

(A) The misleading use of any governmental seal, emblem, or other similar symbol.

(B) The use of a business name including the word ''appeal'' or ''tax'' and the word ''assessor,'' ''agency,'' ''bureau,'' ''department,'' ''division,'' ''federal,'' ''state,'' ''county,'' ''city,'' or ''municipal,'' or the name of any city, county, city and county, or any governmental entity.

(C) The use of an envelope that simulates an envelope containing a government check, tax bill, or government notice or an envelope that otherwise has the capacity to be confused with, or mistaken for, an envelope sent by a governmental entity.

(D) The use of an envelope or outside cover or wrapper in which a solicitation is mailed that does not bear on its face in capital letters and in conspicuous and legible type the following notice: ''THIS IS NOT A GOVERNMENT DOCUMENT.''

(b) (1) It is unlawful to offer to perform an assessment appeal filing service without making the following disclosure: ''THIS ASSESSMENT APPEAL APPLICATION FILING SERVICE IS NOT ASSOCIATED WITH ANY GOVERNMENT AGENCY. IF YOU DISAGREE WITH THE ASSESSED VALUE OF YOUR PROPERTY, YOU HAVE THE RIGHT TO AN INFORMAL ASSESSMENT REVIEW, AT NO COST, BY CONTACTING THE ASSESSOR'S OFFICE DIRECTLY. IF YOU AND THE ASSESSOR CANNOT AGREE TO THE VALUE OF THE

PROPERTY OR IF YOU DO NOT WISH TO CONTACT THE ASSESSOR YOU CAN OBTAIN AND FILE AN APPLICATION, AT NO COST, ON YOUR OWN BEHALF. AN APPEALS BOARD HAS THE AUTHORITY TO RAISE PROPERTY VALUES (BUT IN NO CASE HIGHER THAN THE PROPOSITION 13 PROTECTED VALUE) AS WELL AS TO LOWER PROPERTY VALUES.''

(2) The disclosures specified in paragraph (1) shall be placed at the top of each page of every advertisement or promotional material disseminated by an offeror of an assessment appeal application filing service and shall be printed in 12-point boldface type enclosed in a box formed by a heavy line.

(3) The disclosure specified in paragraph (1) shall be recited at the beginning of every oral solicitation and every broadcast advertisement and shall be delivered in printed form as prescribed by paragraph (2) before the time each person who responds to the oral solicitation or broadcast advertisement is obligated to pay for the service.

(c) No offeror of an assessment appeal application filing service shall charge, demand, or collect any money until after the assessment appeal application is filed with the clerk of the assessment appeals board.

(d) For the purposes of this section, the following definitions apply:

(1) ''Assessment appeal application filing service'' means any service performed or offered to be performed for compensation in connection with the preparation or completion of an application for reduction in assessment of residential property or in connection with the assistance in any manner of another person to prepare or complete an application for reduction in assessment of residential property. ''Assessment appeal application filing service'' does not include any service performed by a person who actively advocates, in person or by written and oral communications, on the behalf of the person to whom a solicitation is made before the assessment appeals board or the assessor's office. ''Actively advocate'' does not include the act of providing the person to whom a solicitation is made with a list of comparable sales of residential property.

(2) ''Assessment appeal application'' has the meaning described in Section 1603 of the Revenue and Taxation Code.

History.—Added by Stats. 1997, Ch. 249 (AB 1178), in effect January 1, 1998.

DIVISION 8. SPECIAL BUSINESS REGULATIONS

CHAPTER 4. HORSE RACING

Article 9.2. Satellite Wagering

19605.7. **Amount and distribution of deductions from wagers at facilities in northern zone.** The total percentage deducted from wagers at satellite wagering facilities in the northern zone shall be the same as the deductions for wagers at the racetrack where the racing meeting is being conducted and shall be distributed as set forth in this section. Amounts deducted under this section shall be distributed as follows:

(a) For thoroughbred meetings, 1.3 percent of the amount handled by the satellite wagering facility on conventional and exotic wagers shall be distributed to the racing association for payment to the state as a license fee, 2 percent shall be distributed to the satellite wagering facility as a commission for the right to do business, as a franchise, and this commission is not for the use of any real property, 2.5 percent or the amount of actual operating expenses, as determined by the board, whichever is less, shall be distributed to an organization described in Section 19608.2, and 0.54 percent shall be deposited with the official registering agency pursuant to subdivision (a) of Section 19617.2 and shall thereafter be distributed in accordance with subdivisions (b), (c) and (d) of Section 19617.2, and 0.033 percent distributed to the Center for Equine Health and 0.067 percent distributed to the California Animal Health and Food Safety Laboratory, School of Veterinary Medicine, University of California at Davis. It is the intent of the Legislature that the 0.033 percent of funds distributed to the Center for Equine Health shall supplement, and not supplant, other funding sources.

(b) For harness, quarter horse, Appaloosa, Arabian, or mixed breed meetings, 0.4 percent of the amount handled by the satellite wagering facility on conventional and exotic wagers shall be distributed to the racing association for payment to the state as a license fee, for fair meetings, 1 percent of the amount handled by the satellite wagering facility on conventional and exotic wagers shall be distributed to the fair association for payment to the state as a license fee, 2 percent shall be distributed to the satellite wagering facility as a commission for the right to do business, as a franchise, and this commission is not for the use of any real property, and 6 percent of the amount handled by the satellite wagering facility or the amount of actual operating expenses, as determined by the board, whichever is less, shall be distributed to an organization described in Section 19608.2. In addition, in the case of quarter horses, 0.4 percent shall be deposited with the official registering agency pursuant to subdivision (b) of Section 19617.7 and shall thereafter be distributed in accordance with subdivisions (c), (d), and (e)

of Section 19617.7; in the case of Appaloosas, 0.4 percent shall be deposited with the official registering agency pursuant to subdivision (b) of Section 19617.9 and shall thereafter be distributed in accordance with subdivisions (c), (d), and (e) of Section 19617.9; in the case of Arabians, 0.4 percent shall be held by the association to be deposited with the official registering agency pursuant to Section 19617.8, and shall thereafter be distributed in accordance with Section 19617.8; in the case of standardbreds, 0.4 percent shall be distributed for the California Standardbred Sires Stakes Program pursuant to Section 19619; in the case of thoroughbreds, 0.48 percent shall be deposited with the official registering agency pursuant to subdivision (a) of Section 19617.2 and shall thereafter be distributed in accordance with subdivisions (b), (c), and (d) of Section 19617.2; and 0.033 percent shall be distributed to the Center for Equine Health and 0.067 percent shall be distributed to the California Animal Health and Food Safety Laboratory, School of Veterinary Medicine, University of California at Davis. It is the intent of the Legislature that the 0.033 percent of funds distributed to the Center for Equine Health shall supplement, and not supplant, other funding sources.

(c) In addition to the distributions specified in subdivision (a) and (b), for mixed breed meetings, 1 percent of the total amount handled by each satellite wagering facility shall be distributed to an organization described in Section 19608.2 for promotion of the program at satellite wagering facilities. For harness meetings, 0.5 percent of the total amount handled by each satellite wagering facility shall be distributed to an organization described in Section 19608.2 for the promotion of the program at satellite wagering facilities, and 0.5 percent of the total amount handled by each satellite wagering facility shall be distributed according to a written agreement for each race meeting between the licensed racing association and the organization representing the horsemen participating in the meeting. For quarter horse meetings 0.5 percent of the total amount handled by satellite wagering facility on races run in California shall be distributed to an organization described in Section 19608.2 for the promotion of the program at satellite wagering facilities, 0.5 percent of the total amount handled by each satellite wagering facility on out-of-state and out-of-country imported races shall be distributed to the official quarter horse registering agency for the purposes of Section 19617.75, and 0.5 percent of the total amount handled by each satellite wagering facility on all races shall be distributed according to a written agreement for each race meeting between the licensed racing association and the organization representing the horseman participating in the meeting.

(d) Additionally, for thoroughbred, harness, quarter horse, mixed breed, and fair meetings, 0.33 percent of the total amount handled by each satellite wagering facility shall be paid to the city or county in which the satellite wagering facility is located pursuant to Section 19610.3 or 19610.4.

(e) Notwithstanding any other provision of law, a racing association is responsible for the payment of the state license fee as required by this section.

History.–Stats. 1993, Ch. 1084, in effect October 11, 1993, added "for the righ t . . . any real property" after "as a commission" in the first sentences of subdivisions of (a) and (b); and deleted ", quarter horse," after "For harness" in

the second sentence, and added the third sentence to subdivision (c). Stats. 1993, Ch. 1085 in effect January 1, 1994, added "thirty-three hundredths of" after "Section 19617.2, and" and added "and sixty-seven hundredths . . . Laboratory System" after "Research Laboratory" in the first sentence; and added "thirty-three hundredths of" after "Legislature that the" in the second sentence of subdivision (a); and added "thirty-three hundredths of" after "Section 19617.2; and" and added "and sixty-seven hundredths . . . Laboratory System" after "Research Laboratory" in the second sentence, and added "thirty-three hundredths of" after "Legislature that the" in the third sentence of subdivision (b). Stats. 1994, Ch. 1213, in effect September 30, 1994, substituted "deposited with the . . . of Section 19617.9" for "distributed as breeders' awards to breeders of Appaloosas" after "percent shall be" in the second sentence of subdivision (b); substituted "that" for "which" after "stabling and vanning" in the first sentence of subdivision (d); and substituted "that" for "such" after "or administrative expenses" in the fourth sentence of subdivision (e). Stats. 1995, Ch. 826, in effect October 13, 1995, substituted "California Center for Equine Health and Performance" for "Equine Research Laboratory" after "to the" in the first and second sentences of subdivision (a) and in the second and third sentences of subdivision (b); deleted "harness and" after "for" in the second sentence, and added "and harness meetings" after "For quarter horse meetings" in the third sentence of subdivision (c). Stats. 1996, Ch. 53, in effect May 6, 1996, added "and vanning" after "providing offsite stabling" in subdivision (e); and substituted "shall be allocated to the organization representing racing fairs for additional payments to the racing association to offset its costs" for "shall be retained by the racing association to offset its costs, in excess of payments by the organization representing fairs," after "they are collected" in subdivision (g). Stats. 1996, Ch. 393, in effect January 1, 1997, substituted "subdivisions (b), (c), and (d)" for "subdivisions (b) and (c)" after "distributed in accordance with" in subdivision (a); substituted "subdivisions (b), (c), and (d)" for "subdivisions (b) and (c)" before "of Section 19617.2;" in subdivision (b). Stats. 1996, Ch. 393, in effect January 1, 1997, substituted "subdivision (b), (c), and (d)" for "subdivision (b) and (c)" after "distributed in accordance with" in subdivision (a); and substituted "subdivisions (b), (c), and (d)" for "subdivisions (b) and (c)" before "of Section 19617.2;" in subdivision (b). Stats. 1997, Ch. 2 (SB 20), in effect March 3, 1997, substituted "held by the . . . Section 19617.8;" for "distributed as breeders' awards to breeders of Arabians;" in the second sentence of subdivision (b). Stats. 1998, Ch. 335 (SB 27), in effect January 1, 1999, substituted "1.3" for "2.5" after "meetings," deleted "wagers" after "conventional", deleted "4 percent on" before "exotic", substituted "shall be distributed to" for "retained by" after "2 percent", substituted "this" for "such" after "franchise, and", added "shall be" after "is less,", substituted "0.54 percent shall be" for "four-tenths of 1 percent" after "19608.2, and", substituted "0.033" for "thirty-three hundredths of one-tenth of" after "Performance and" in the first sentence, and substituted "0.033" for "thirty-three hundredths of one-tenth of 1" after "Section 19617.2; and", and substituted "0.067" for "sixty-seven hundredths of one-tenth of one-tenth of 1" in the second sentence of subdivision (a); substituted "0.4" for "1" after "mixed breed meetings," deleted "wagers" after "conventional", deleted "1 percent on" before "exotic", substituted "1" for "1.5" after "fair meetings," deleted "wagers" after the second "conventional", deleted "3 percent on" before the second "exotic", substituted "fair" for "racing" after the second "distributed to the", substituted "shall be distributed to" for "retained by" after "2 percent", substituted "this" for "such" after "franchise, and", added "shall be" after "is less," in the first sentence, substituted "0.4" for four-tenths of 1" four times, substituted "0.003" for "thirty-three hundredths of one-tenth of 1", and substituted "0.067 percent shall be" for sixty-seven hundredths of one-tenth of 1 ", and substituted "0.48" for "four-tenths of 1" after "thoroughbreds," in the second sentence, and substituted "0.0003" for "thirty-three hundredths of one-tenth of 1" in the third sentence of subdivision (b); deleted "thoroughbred and fair meetings only, six-tenths of 1 percent of the total amount handled by each satellite wagering facility authorized pursuant to Section 19605.1 and one-half of 1 percent of the total amount handled at each other satellite wagering facility shall be allocated to the facility for promotion of that meeting's program" after "for" in the former first sentence and added the balance of the former second sentence to create the first sentence of subdivision (c) and substituted "0.5" for "one-half of 1" twice therein; deleted former subdivisions (d), (e), (f), and (g) and relettered former subdivision (h) and (i) as subdivision (d) and (e), respectively; and substituted "0.33" for "thirty-three hundredths of 1" after "meetings," in subdivision (d). Stats. 2000, Ch. 1082 (SB 2054), in effect January 1, 2001, substituted "Center for Equine Health" for "California Center for Equine Health and Performance" and substituted "California Animal Health and Food Safety Laboratory" for "California Veterinary Diagnostic Laboratory System" in subdivisions (a) and (b). Stats. 2001, Ch. 65 (AB 413), in effect July 16, 2001, capitalized "Laboratory," after "Food Safety" in the first sentence of subdivision (a); deleted the hyphen from the word "standardbreds" after "in the case of", and deleted the hyphen from the word "Standardbred" after "California" in the first sentence of subdivision (b); and deleted "quarter horse meetings and" before "harness meetings" in the second sentence of subdivision (c) and added the third sentence therein.

Note.—Section 12 of Stats. 1995, Ch. 826, provided that this act applies to any horseracing meeting conducted on or after January 1, 1995.

Note.—Section 3 of Stats. 1993, Ch. 1084, provided that the amendment of this section which states that the amount retained by the satellite wagering facility as a commission is for the right to do business as a franchise and that the commission is not for the use of any real property does not constitute a change in, but is declaratory of, the existing law.

19605.71. **Amount and distribution of deductions from wagers at facilities in central and southern zone.** The total percentage deducted from wagers at satellite wagering facilities in the central and southern zone shall be the same as the percentage deducted from wagers at the racetrack where the racing meeting is being conducted and shall be distributed as set forth in this section. Amounts deducted by a satellite wagering facility under this section shall be distributed as follows:

(a) For thoroughbred meetings, 2 percent of the amount handled by the satellite wagering facility on conventional and exotic wagers shall be distributed to the racing association for payment to the state as a license fee, 2 percent shall be distributed to the satellite wagering facility as a

commission for the right to do business, as a franchise, and this commission is not for the use of any real property, 2.5 percent or the amount of actual operating expenses, as determined by the board, whichever is less, shall be distributed to an organization described in Section 19608.2, and 0.54 percent shall be deposited with the official registering agency pursuant to subdivision (a) of Section 19617.2 and shall thereafter be distributed in accordance with subdivisions (b), (c), and (d) of Section 19617.2, and 0.033 percent shall be distributed to the Center for Equine Health and 0.067 percent shall be distributed to the California Animal Health and Food Safety Laboratory, School of Veterinary Medicine, University of California at Davis. It is the intent of the Legislature that the 0.033 percent of funds distributed to the Center for Equine Health shall supplement, and not supplant, other funding sources.

(b) For harness, quarter horse, Appaloosa, Arabian, or mixed breed meetings, 0.4 percent of the amount handled by the satellite wagering facility on conventional and exotic wagers shall be distributed to the racing association for payment to the state as a license fee, for fair meetings, 1 percent of the amount handled by the satellite wagering facility on conventional and exotic wagers shall be distributed to the racing association for payment to the state as a license fee, 2 percent shall be distributed to the satellite wagering facility as a commission for the right to do business, as a franchise, and this commission is not for the use of any real property, and 6 percent of the amount handled by the satellite wagering facility or the amount of actual operating expenses, as determined by the board, whichever is less, distributed to an organization described in Section 19608.2. In addition, in the case of quarter horses, 0.4 percent shall be deposited with the official registering agency pursuant to subdivision (b) of Section 19617.7 and shall thereafter be distributed in accordance with subdivisions (c), (d), and (e) of Section 19617.7; in the case of Appaloosas, 0.4 percent shall be deposited with the official registering agency pursuant to subdivision (b) of Section 19617.9 and shall thereafter be distributed in accordance with subdivisions (c), (d), and (e) of Section 19617.9; in the case of Arabians, 0.4 percent shall be held by the association to be deposited with the official registering agency, pursuant to Section 19617.8, and thereafter shall be distributed in accordance with Section 19617.8; in the case of standardbreds, 0.4 percent shall be distributed for the California Standardbred Sires Stakes Program pursuant to Section 19619; in the case of thoroughbreds, 0.48 percent shall be deposited with the official registering agency pursuant to subdivision (a) of Section 19617.2 and shall thereafter be distributed in accordance with subdivisions (b), (c), and (d) of Section 19617.2; and 0.033 percent shall be distributed to the Center for Equine Health and 0.067 percent shall be distributed to the California Animal Health and Food Safety Laboratory, School of Veterinary Medicine, University of California at Davis. It is the intent of the Legislature that the 0.033 percent of funds distributed to the Center for Equine Health shall supplement, and not supplant, other funding sources.

(c) In addition, for Appaloosa and mixed breed meetings, 1 percent shall be distributed to an organization described in Section 19608.2 for promotion of the program at satellite wagering facilities. Notwithstanding any other provision of law, on wagers made in the Counties of Orange and Los Angeles on thoroughbred races conducted in the County of Orange or Los Angeles, or both, excluding the 50th District Agricultural Association, the amount deducted for promotion of the satellite wagering program at satellite wagering facilities shall be 0.5 percent. Any of the promotion funds that are not distributed in the year in which they are collected may be distributed in the following year. If promotion funds distributed in any year exceed the amount collected for that year, the funds distributed in the following year shall be reduced by the excess amount. For harness meetings, 0.5 percent of the total amount handled by each satellite wagering facility shall be distributed to an organization described in Section 19608.2 for the promotion of the program at satellite wagering facilities, and 0.5 percent of the total amount handled by each satellite wagering facility shall be distributed according to a written agreement for each race meeting between the licensed racing association and the organization representing the horsemen participating in the meeting. For quarter horse meetings 0.5 percent of the total amount handled by satellite wagering facility on races run in California shall be distributed to an organization described in Section 19608.2 for the promotion of the program at satellite wagering facilities, 0.5 percent of the total amount handled by each satellite wagering facility on out-of-state and out-of-country imported races shall be distributed to the official quarter horse registering agency for the purposes Section 19617.75, and 0.5 percent of the total amount handled by each satellite wagering facility on all races shall be distributed according to a written agreement for each race meeting between the licensed racing association and the organization representing the horseman participating in the meeting.

(d) Additionally, for thoroughbred, harness, quarter horse, mixed breed, and fair meetings, 0.33 percent of the total amount handled by the satellite wagering facility shall be paid to the city or county in which the satellite wagering facility is located pursuant to Section 19610.3 or 19610.4.

(e) Notwithstanding any other provision of law, a racing association is responsible for the payment of the state license fee as required by this section.

History.–~~S~~tats. 1993, Ch. 1084, in effect October 11, 1993, added "for the righ t . . . any real property" after "as a commission" in the first sentences of subdivisions (a) and (b); and deleted "; quarter horse," after "for harness," in the first sentence, added the fifth sentence, and substituted "July 27" for "the effective date of the amendments made to this section during the 1992 portion of the 1991-92 Regular Legislative Session" after "prior to" in the sixth sentence of subdivision (c). Stats. 1993, Ch. 1085, in effect January 1, 1994, added "thirty-three hundredths of" after "Section 19617.2; and" and added "and sixty-seven hundredths . . . Laboratory System" after "Research Laboratory" in the first sentence, and added "thirty-three hundredths of" after "Legislature that the" in the second sentence of subdivision (a); and added "thirty-three hundredths of" after "Section 19617.2; and" and added "and sixty-seven hundredths . . . Laboratory System" after "Research Laboratory" in the second sentence, and added "thirty-three hundredths of" after "Legislature that the" in the third sentence of subdivision (b). Stats. 1994, Ch. 1213, in effect September 30, 1994, substituted "deposited with the . . . of Section 19617.9" for "distributed as breeders' awards to breeders of Appaloosas" after "percent shall be" in the second sentence of subdivision (b). Stats. 1995, Ch. 826, in effect October 13, 1995, substituted "California Center for Equine Health and Performance" for "Equine Research Laboratory" after "to the" in the first and second sentences of subdivision (a); and substituted "held by the association to be deposited with the official registering agency, pursuant to Section 19617.8, and thereafter shall be distributed in accordance with Section 19617.8" for "distributed as breeders' awards to breeders of Arabians" after "percent shall be" in the second sentence, and substituted "California Center for Equine Health and Performance" for "Equine Research

Laboratory" after "to the" in the second and third sentences of subdivision (b). Stats. 1996, Ch. 393, in effect January 1, 1997, substituted "subdivision (b), (c), and (d)" for "subdivision (b) and (c)" after "distributed in accordance with" in subdivision (a); and substituted "subdivisions (b), (c), and (d)" for "subdivisions (b) and (c)" before "of Section 19617.2;" in subdivision (b). Stats. 1998, Ch. 335 (SB 27), in effect January 1, 1999, substituted "2" for "2.5" after "meetings," deleted "wagers" after "conventional", deleted "4 percent on" before "exotic", substituted "shall be distributed to" for "retained by" after "2 percent", substituted "this" for "such" after "franchise, and" added "shall be" after "is less,", substituted "0.54 percent shall be" for "four-tenths of 1 percent" after "19608.2, and", added "and shall thereafter be distributed in accordance with subdivision (b), (c), and (d) of Section 19617.2, "after "Section 19617.2", substituted "0.033 percent shall be" for thirty-three hundredths of one-tenth of 1 percent" before "distributed to the California", and substituted "0.067" for "sixty-seven hundredths of one-tenth of one-tenth of 1" in the first sentence of subdivision (a); substituted "0.4" for "1" after "mixed breed meetings," deleted "wagers" after "conventional", deleted "1 percent on" before "exotic", substituted "1" for "1.5" after "fair meetings," deleted "wagers" after the second "conventional", deleted "3 percent on" before the second "exotic", substituted "shall be distributed to" for "retained by" after "2 percent", substituted "this" for "such" after "franchise, and" in the first sentence, substituted "0.4" for "four-tenths of 1" three times, substituted "0.003" for "thirty-three hundredths of one-tenth of 1", substituted "0.067 percent shall be" for "sixty-seven hundredths of one-tenth of 1", and substituted "0.48" for "four-tenths of 1" after "thoroughbreds," in the second sentence, and substituted "0.003" for "thirty-three hundredths of one-tenth of 1" after "that the" in the third sentence of subdivision (b); substituted "Appaloosa and mixed breed" for "thoroughbred meetings and harness, Appaloosa, mixed breed, or fair" after "addition, for" in the first sentence, substituted "0.5" for "one half of 1" after "shall be" in the second sentence, added "and harness" after "quarter horse" and substituted "0.5" for "one half of 1" after "meetings," in the third sentence, and deleted the former fifth sentence of subdivision (c); created subdivision (d) with the former sixth sentence of subdivision (c) and substituted "for thoroughbred, harness, quarter horse, mixed breed, and fair meetings, 0.33" for "thirty-three hundredths of 1" after "Additionally," therein; and relettered former subdivision (d) as subdivision (e). Stats. 2000, Ch. 1082 (SB 2054), in effect January 1, 2001, substituted "Center for Equine Health" for "California Center for Equine Health and Performance" and substituted "Animal Health and Food Safety Laboratory" for "Veterinary Diagnostic Laboratory System" in subdivisions (a) and (b). Stats. 2001, Ch. 65 (AB 413), in effect July 16, 2001, substituted "deposited with the official registering agency pursuant to subdivision (b) of Section 19617.7 and shall thereafter be distributed in accordance with subdivisions (c), (d), and (e) of Section 19617.7;" for "distributed as breeders' awards to breeders of quarter horses pursuant to Section 19617.6;" after "percent shall be" in the second sentence of subdivision (b); deleted "quarter horse and" before "harness meetings" in the fifth sentence of subdivision (c) and added a sixth sentence therein.

Note.—Section 12 of Stats. 1995, Ch. 826, provided that this act applies to any horseracing meeting conducted on or after January 1, 1995.

Note.—Section 3 of Stats. 1993, Ch. 1084, provided that the amendment of this section which states that the amount retained by the satellite wagering facility as a commission is for the right to do business as a franchise and that the commission is not for the use of any real property does not constitute a change in, but is declaratory of, the existing law.

19605.72. **Additional amounts.** (a) In addition to the amounts deducted and distributed pursuant to Section 19605.7, an amount equal to 1.25 percent of the total amount handled on thoroughbred races conducted by, or disseminated by, a thoroughbred racing association or fair at a satellite facility that is located on the premises where, and on days when, harness races are being conducted in the northern zone, shall be paid by an organization described in Section 19608.2 to the harness racing association and thereafter shall be distributed as purses to the harness horsemen racing at the harness racing meeting.

(b) In addition to the amounts deducted and distributed pursuant to Section 19605.71, an amount equal to 1.25 percent of the total amount handled on thoroughbred races conducted by, or disseminated by, a thoroughbred racing association or fair at a satellite facility that is located on the premises where, during calendar periods when, quarter horse or harness race meetings are being conducted in Orange County, shall be distributed as purses to the horsemen racing at the quarter horse or harness racing meeting.

History.-Added by Stats. 1998, Ch. 335 (SB 27), in effect January 1, 1999.

19605.73. **Statewide marketing organization.** (a) Racing associations, fairs, and the organization responsible for contracting with racing associations and fairs with respect to the conduct of racing meetings, may form a private, statewide marketing organization to market and promote thoroughbred and fair horse racing. The organization shall consist of the following members: two members, one from the northern zone and one from

the combined central and southern zones, appointed by the thoroughbred racetracks; two members, one from the northern zone and one from the combined central and southern zones, appointed by the owners' organization responsible for contracting with associations and fairs with respect to the conduct of racing meetings; and two members, one from the northern zone and one from the combined central and southern zones, appointed by the organization representing racing and satellite fairs.

(b) The marketing organization formed pursuant to subdivision (a) shall annually submit to the board a statewide marketing and promotion plan for thoroughbred and fair horse racing that encompasses all geographical zones in the state, and which includes the manner in which funds were expended in the implementation of the plan for the previous calendar year. The plan shall be implemented as determined by the organization. The organization shall receive input from all interested industry participants and may utilize outside consultants in developing the annual marketing plan.

(c) In addition to the distributions specified in subdivisions (a) and (b) of Section 19605.7, and in Sections 19605.71 and 19605.72, for thoroughbred and fair meetings only, from the amount that would normally be available for commissions and purses, an amount equal to 0.4 percent of the total amount handled by each satellite wagering facility shall be distributed to the statewide marketing organization formed pursuant to subdivision (a) for the promotion of thoroughbred and fair horse racing. Any of the promotion funds that are not expended in the year in which they are collected may be expended in the following year. If promotion funds expended in any one year exceed the amount collected for that year, the funds expended in the following year shall be reduced by the excess amount.

(d) This section shall become inoperative on July 1, 2004, and, as of January 1, 2005, is repealed, unless a later enacted statute that is enacted before January 1, 2005 deletes or extends the dates on which it becomes inoperative and is repealed. Any moneys held by the organization shall, in the event this section is repealed, be distributed to the organization formed pursuant to Section 19608.2, for purposes of that section.

History.~~Added~~ by Stats. 1998, Ch. 335 (SB 27), in effect January 1, 1999. Stats. 2001, Ch. 933 (AB 1093), in effect January 1, 2002, substituted "2004," for "2002," after "inoperative on July 1", substituted "2005," for "2003," before "is repealed", and substituted "2005," for "2003," before "deletes or extends the dates" in the first sentence of subdivision (d).

Return to Property Taxes Law Guide Main Table of Contents

CIVIL CODE

DIVISION 2. PROPERTY

PART 2. REAL OR IMMOVABLE PROPERTY

TITLE 2. ESTATES IN REAL PROPERTY

CHAPTER 4. CONSERVATION EASEMENTS *

815. **Legislative finding.** The Legislature finds and declares that the preservation of land in its natural, scenic, agricultural, historical, forested, or open-space condition is among the most important environmental assets of California. The Legislature further finds and declares it to be the public policy and in the public interest of this state to encourage the voluntary conveyance of conservation easements to qualified nonprofit organizations.

815.1. **"Conservation easement".** For the purposes of this chapter, ''conservation easement'' means any limitation in a deed, will, or other instrument in the form of an easement, restriction, covenant, or condition, which is or has been executed by or on behalf of the owner of the land subject to such easement and is binding upon successive owners of such land, and the purpose of which is to retain land predominantly in its natural, scenic, historical, agricultural, forested, or open-space condition.

815.2. **Interest in real property.** (a) A conservation easement is an interest in real property voluntarily created and freely transferable in whole or in part for the purposes stated in Section 815.1 by any lawful method for the transfer of interests in real property in this state.

(b) A conservation easement shall be perpetual in duration.

(c) A conservation easement shall not be deemed personal in nature and shall constitute an interest in real property notwithstanding the fact that it may be negative in character.

(d) The particular characteristics of a conservation easement shall be those granted or specified in the instrument creating or transferring the easement.

815.3. **Who may acquire and hold.** Only the following entities or organizations may acquire and hold conservation easements:

(a) Tax-exempt nonprofit organization qualified under Section 501(c)(3) of the Internal Revenue Code and qualified to do business in this state which

* Chapter 4 added by Stats. 1979, Ch. 179, in effect January 1, 1980.

has as its primary purpose the preservation, protection, or enhancement of land in its natural, scenic, historical, agricultural, forested, or open-space condition or use.

(b) The state or any city, county, city and county, district, or other state or local governmental entity, if otherwise authorized to acquire and hold title to real property and if the conservation easement is voluntarily conveyed. No local governmental entity may condition the issuance of an entitlement for use on the applicant's granting of a conservation easement pursuant to this chapter.

History.—Stats. 1981, Ch. 478, in effect January 1, 1982, substituted "the following entities or organizations may acquire and hold conservation easements: (a) tax-exempt" for "a tax-exempt" after "only" in the first sentence, deleted "may acquire and hold conservation easements" after "use" in subsection (a), and added subsection (b).

815.4. **Interests retained by grantor.** All interests not transferred and conveyed by the instrument creating the easement shall remain in the grantor of the easement, including the right to engage in all uses of the land not affected by the easement nor prohibited by the easement or by law.

815.5. **Recording of conveyances.** Instruments creating, assigning, or otherwise transferring conservation easements shall be recorded in the office of the county recorder of the county where the land is situated, in whole or in part, and such instruments shall be subject in all respects to the recording laws.

815.7. **Enforceability; remedies.** (a) No conservation easement shall be unenforceable by reason of lack of privity of contract or lack of benefit to particular land or because not expressed in the instrument creating it as running with the land.

(b) Actual or threatened injury to or impairment of a conservation easement or actual or threatened violation of its terms may be prohibited or restrained, or the interest intended for protection by such easement may be enforced, by injunctive relief granted by any court of competent jurisdiction in a proceeding initiated by the grantor or by the owner of the easement.

(c) In addition to the remedy of injunctive relief, the holder of a conservation easement shall be entitled to recover money damages for any injury to such easement or to the interest being protected thereby or for the violation of the terms of such easement. In assessing such damages there may be taken into account, in addition to the cost of restoration and other usual rules of the law of damages, the loss of scenic, aesthetic, or environmental value to the real property subject to the easement.

(d) The court may award to the prevailing party in any action authorized by this section the costs of litigation, including reasonable attorney's fees.

815.9. **Right of political subdivisions to hold similar interests.** Nothing in this chapter shall be construed to impair or conflict with the operation of any law or statute conferring upon any political subdivision the right or power to hold interests in land comparable to conservation easements, including, but not limited to, Chapter 12 (commencing with Section 6950) of Division 7 of Title 1 of, Chapter 6.5

Return to Property Taxes Law Guide Main Table of Contents

(commencing with Section 51050), Chapter 6.6 (commencing with Section 51070) and Chapter 7 (commencing with Section 51200) of Part 1 of Division 1 of Title 5 of, and Article 10.5 (commencing with Section 65560) of Chapter 3 of Title 7 of, the Government Code, and Article 1.5 (commencing with Section 421) of Chapter 3 of Part 2 of Division 1 of the Revenue and Taxation Code.

815.10. **Enforceable restriction for assessment purposes.** A conservation easement granted pursuant to this chapter constitutes an enforceable restriction, for purposes of Section 402.1 of the Revenue and Taxation Code.

History.—Added by Stats. 1984, Ch. 777, in effect January 1, 1985.

Note.—Section 2 of Stats. 1984, Ch. 777, provided that this act is declaratory of existing law.

816. **Liberal construction.** The provisions of this chapter shall be liberally construed in order to effectuate the policy and purpose of Section 815.

Return to Property Taxes Law Guide Main Table of Contents

Return to Property Taxes Law Guide Main Table of Contents

CODE OF CIVIL PROCEDURE

PART 2. CIVIL ACTIONS

TITLE 14. MISCELLANEOUS PROVISIONS

CHAPTER 9. ACTIONS TO ENFORCE REAL PROPERTY AND MOBILEHOME SALES AGREEMENTS

1062.10. **Change-in-ownership statement is prerequisite to court action.** No person or legal entity may maintain an action in any court in this state to enforce the terms of an agreement providing for a change in ownership of real property or of a mobilehome subject to local property taxation until the agreement is duly recorded by the county recorder or the change-in-ownership statement required by Section 480 of the Revenue and Taxation Code is filed as provided in that section.

This section shall apply to the enforcement of those agreements which are alleged to have transferred ownership of real property or of a mobilehome subject to property taxation which are entered into after January 1, 1986.

History.—Added by Stats. 1985, Ch. 911, effective January 1, 1986.

Return to Property Taxes Law Guide Main Table of Contents

CORPORATIONS CODE

TITLE 1. CORPORATIONS

DIVISION 1. GENERAL CORPORATION LAW

PART 6. CORPORATE RECORDS AND REPORTS

CHAPTER 15. RECORDS AND REPORTS

1506. **Property records; inspection by assessor.** Upon request of an assessor, a domestic or foreign corporation owning, claiming, possessing or controlling property in this state subject to local assessment shall make available at the corporation's principal office in California or at a place mutually acceptable to the assessor and the corporation a true copy of business records relevant to the amount, cost and value of all property that it owns, claims, possesses or controls within the county.

History.—Added by Stats. 1975, Ch. 682, p. 1593, in effect January 1, 1977.

TITLE 2. PARTNERSHIPS

CHAPTER 5. UNIFORM PARTNERSHIP ACT OF 1994

16307. **Suit against partnership; judgment.** (a) A partnership may sue and be sued in the name of the partnership.

(b) Except as otherwise provided in subdivision (g) of Section 16306, an action may be brought against the partnership and any or all of the partners in the same action or in separate actions.

(c) A judgment against a partnership is not by itself a judgment against a partner. A judgment against a partnership may not be satisfied from a partner's assets unless there is also a judgment against the partner.

(d) A judgment creditor of a partner may not levy execution against the assets of the partner to satisfy a judgment based on a claim against the partnership unless any of the following apply:

(1) A judgment based on the same claim has been obtained against the partnership and a writ of execution on the judgment has been returned unsatisfied in whole or in part.

(2) The partnership is a debtor in bankruptcy.

(3) The partner has agreed that the creditor need not exhaust partnership assets.

(4) A court grants permission to the judgment creditor to levy execution against the assets of a partner based on a finding that partnership assets subject to execution are clearly insufficient to satisfy the judgment, that exhaustion of partnership assets is excessively burdensome, or that the grant of permission is an appropriate exercise of the court's equitable powers.

(5) Liability is imposed on the partner by law or contract independent of the existence of the partnership.

(e) This section applies to partnership liability or obligation resulting from a representation by a partner or purported partner under Section 16308.

History.—Added by Stats. 1996, Ch. 1003, in effect January 1, 1997.

Return to Property Taxes Law Guide Main Table of Contents

EDUCATION CODE

TITLE 1. GENERAL EDUCATION CODE PROVISIONS

DIVISION 1. GENERAL EDUCATION CODE PROVISIONS

PART 9. FINANCE

CHAPTER 2. LOCAL TAXATION BY SCHOOL DISTRICTS AND COMMUNITY COLLEGE DISTRICTS

Article 3. Disputed Revenues of School Districts

14240. **Impounding disputed revenues; release.** The county auditor may impound the disputed revenues of school district or community college district taxes, upon secured or unsecured property, levied and collected in the 1954–1955 fiscal year, and thereafter, whenever, pursuant to Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue and Taxation Code, a claim or action is filed for the return of those revenues, or the taxes have been paid under protest. The county auditor may continue to impound the revenues until the final disposition of the claim or action. If, under the final disposition, it is determined that the taxes were properly levied against the property, the auditor shall release the revenues to the school district or community college district, and the auditor shall thereupon immediately notify, in writing, the Superintendent of Public Instruction or board of governors, as the case may be, of the release.

History.—Added by Stats. 1976, Ch. 1010, in effect January 1, 1977, operative April 1, 1977. Stats. 1985, Ch. 106, effective January 1, 1986, substituted "of" for "," after "Section 5096)" and after "Part 9" in first sentence; substituted "those" or "the" for "such" throughout the section; and substituted "the auditor" for "he" after "college district, and", added "," after "board of governors", and substituted "," for "and the State Controller" after "as the case may be." in second sentence.

Return to Property Taxes Law Guide Main Table of Contents

TITLE 2. ELEMENTARY AND SECONDARY EDUCATION

DIVISION 3. LOCAL ADMINISTRATION

PART 24. SCHOOL FINANCE

CHAPTER 2. DETERMINATION OF MINIMUM LEVEL OF EDUCATION FUNDING

41200. **Factor for modifying total assessed values.** [Repealed by Stats. 1987, Ch. 1452, in effect January 1, 1988.]

41200. **Legislative declaration and intent.** (a) The Legislature finds and declares that the California Constitution, as amended by ''The Classroom Instructional Improvement and Accountability Act'' as adopted by the voters on November 8, 1988, mandates that a specific minimum level of state General Fund revenues be guaranteed and applied for the support of school districts, community college districts, and state agencies that provide direct elementary and secondary level instructional services. The Legislature further finds and declares that, by defining certain terms used in establishing a method of calculation for determining the guaranteed minimum level of funding, Section 14022.3, 14022.5, and this chapter further the purposes of ''The Classroom Instructional Improvement and Accountability Act.''

(b) It is the intent of the Legislature that the annual Budget Bill, required by Section 12 of Article IV of the California Constitution, include a section

that specifies the respective percentages and amounts of General Fund revenues that must be set aside and applied for the support of school districts, community college districts, and the direct elementary and secondary level instructional services of state agencies, as required by subdivision (b) of Section 8 of Article XVI of the California Constitution.

History.—Added by Stats. 1989, Ch. 83, in effect June 30, 1989.

41201. **Modification of school district values by state agencies.** [Repealed by Stats. 1987, Ch. 1452, in effect January 1, 1988.]

41202. **Additional tax revenue measures.** [Repealed by Stats. 1987, Ch. 1452, in effect January 1, 1988.]

41202. **Definitions.** The words and phrases set forth in subdivision (b) of Section 8 of Article XVI of the Constitution of the State of California shall have the following meanings:

(a) ''Moneys to be applied by the State,'' as used in subdivision (b) of Section 8 of Article XVI of the California Constitution, means appropriations from the General Fund that are made for allocation to school districts, as defined, or community college districts. An appropriation that is withheld, impounded, or made without provisions for its allocation to school districts or community college districts, shall not be considered to be ''moneys to be applied by the State.''

(b) ''General Fund revenues which may be appropriated pursuant to Article XIII B,'' as used in paragraph (1) of subdivision (b) of Section 8 of Article XVI, means General Fund revenues that are the proceeds of taxes as defined by subdivision (c) of Section 8 of Article XIII B of the California Constitution, including, for the 1986–87 fiscal year only, any revenues that are determined to be in excess of the appropriations limit established pursuant to Article XIII B for the fiscal year in which they are received. General Fund revenues for a fiscal year to which paragraph (1) of subdivision (b) is being applied shall include, in that computation, only General Fund revenues for that fiscal year that are the proceeds of taxes, as defined in subdivision (c) of Section 8 of Article XIII B of the California Constitution, and shall not include prior fiscal year revenues. Commencing with the 1995–96 fiscal year, and each fiscal year thereafter, ''General Fund revenues that are the proceeds of taxes,'' as defined in subdivision (c) of Section 8 of Article XIII B of the California Constitution, includes any portion of the proceeds of taxes received from the state sales tax that are transferred to the counties pursuant to, and only if, legislation is enacted during the 1995–96 fiscal year the purpose of which is to realign children's programs. The amount of the proceeds of taxes shall be computed for any fiscal year in a manner consistent with the manner in which the amount of the proceeds of taxes was computed by the Department of Finance for purposes of the Governor's Budget for the Budget Act of 1986.

(c) ''General Fund revenues appropriated for school districts,'' as used in paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California

Constitution, means the sum of appropriations made that are for allocation to school districts, as defined in Section 41302.5, regardless of whether those appropriations were made from the General Fund to the Superintendent of Public Instruction, to the Controller, or to any other fund or state agency for the purpose of allocation to school districts. The full amount of any appropriation shall be included in the calculation of the percentage required by paragraph (1) of subdivision (b) of Article XVI, without regard to any unexpended balance of any appropriation. Any reappropriation of funds appropriated in any prior year shall not be included in the sum of appropriations.

(d) ''General Fund revenues appropriated for community college districts,'' as used in paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California Constitution, means the sum of appropriations made that are for allocation to community college districts, regardless of whether those appropriations were made from the General Fund to the Controller, to the Chancellor of the California Community Colleges, or to any other fund or state agency for the purpose of allocation to community college districts. The full amount of any appropriation shall be included in the calculation of the percentage required by paragraph (1) of subdivision (b) of Article XVI, without regard to any unexpended balance of any appropriation. Any reappropriation of funds appropriated in any prior year shall not be included in the sum of appropriations.

(e) ''Total allocations to school districts and community college districts from the General Fund proceeds of taxes appropriated pursuant to Article XIII B,'' as used in paragraph (2) or (3) of subdivision (b) of Section 8 of Article XVI of the California Constitution, means the sum of appropriations made that are for allocation to school districts, as defined in Section 41302.5, and community college districts, regardless of whether those appropriations were made from the General Fund to the Controller, to the Superintendent of Public Instruction, to the Chancellor of the California Community Colleges, or to any other fund or state agency for the purpose of allocation to school districts and community college districts. The full amount of any appropriation shall be included in the calculation of the percentage required by paragraph (2) or (3) of subdivision (b) of Section 8 of Article XVI, without regard to any unexpended balance of any appropriation. Any reappropriation of funds appropriated in any prior year shall not be included in the sum of appropriations.

(f) ''General Fund revenues appropriated for school districts and community college districts, respectively'' and ''moneys to be applied by the state for the support of school districts and community college districts,'' as used in Section 8 of Article XVI of the California Constitution, shall include funds appropriated for the Child Care and Development Services Act pursuant to Chapter 2 (commencing with Section 8200) of Part 6 and shall not include any of the following:

(1) Any appropriation that is not made for allocation to a school district, as defined in Section 41302.5, or to a community college district regardless of whether the appropriation is made for any purpose that may be considered to be for the benefit to a school district, as defined in Section 41302.5, or a community college district. This paragraph shall not be construed to exclude any funding appropriated for the Child Care and Development Services Act pursuant to Chapter 2 (commencing with Section 8200) of Part 6.

(2) Any appropriation made to the Teachers' Retirement Fund or to the Public Employees' Retirement Fund except those appropriations for reimbursable state mandates imposed on or before January 1, 1988.

(3) Any appropriation made to service any public debt approved by the voters of this state.

(g) ''Allocated local proceeds of taxes,'' as used in paragraph (2) or (3) of subdivision (b) of Section 8 of Article XVI of the California Constitution, means, for school districts as defined, those local revenues, except revenues identified pursuant to paragraph (5) of subdivision (h) of Section 42238, that are used to offset state aid for school districts in calculations performed pursuant to Sections 2558, 42238, and Chapter 7.2 (commencing with Section 56836) of Part 30.

(h) ''Allocated local proceeds of taxes,'' as used in paragraph (2) or (3) of subdivision (b) of Section 8 of Article XVI of the California Constitution, means, for community college districts, those local revenues that are used to offset state aid for community college districts in calculations performed pursuant to Section 84700. In no event shall the revenues or receipts derived from student fees be considered ''allocated local proceeds of taxes.''

(i) For the purposes of calculating the 4 percent entitlement pursuant to subdivision (a) of Section 8.5 of Article XVI of the California Constitution, ''the total amount required pursuant to Section 8(b)'' shall mean the General Fund aid required for schools pursuant to subdivision (b) of Section 8 of Article XVI of the California Constitution, and shall not include allocated local proceeds of taxes.

History.—Added by Stats. 1989, Ch. 83, in effect June 30, 1989. Stats. 1989, Ch. 92, in effect July 6, 1989, added "imposed on or before January 1, 1988" after "State mandates" in subdivision (b)(2). Stats. 1992, Ch. 703, in effect September 15, 1992, substituted "Moneys" for "Money" before "to be", and substituted "State" for "state" after "applied by the" in the first sentence, and substituted "moneys" for "monies" after "considered to be" in the second sentence of subdivision (a); deleted "State" before "General Fund" in subdivisions (b), (c), (d), (e) and (f); added "or (3)" after "paragraph (2)" in the first and second sentences of subdivision (e) and in subdivisions (g) and (h); and substituted "moneys" for "money" after "respectively' and" in the first sentence of subdivision (f), and added "approved by the voters of this state" after "public debt" in subdivision (f)(3). Stats. 1995, Ch. 308, in effect August 3, 1995, added "of subdivision (b)" after "which paragraph (1)" in the first sentence, and added the second sentence in subdivision (b); added "subdivision (b) of" after "required by paragraph (2) or (3) of" in the second sentence of subdivision (e); and deleted "State" after "mean the", added "subdivision (b) of" after "pursuant to" and substituted "8 of Article XVI . . . Constitution" for "8(b)" after "Section" in subdivision (i). Stats. 1998, Ch. 89 (AB 598), in effect June 30, 1998, substituted "Chapter 7.2 (commencing with Section 56836) of Part 30" for "Section 56712" after "42238, and" in subdivision (g).

41203. **Procedure to offset decrease in aid.** [Repealed by Stats. 1980, Ch. 1208, in effect January 1, 1981.]

41203. **Monies for support of schools and colleges.** Any calculation of the monies to be applied by the state for the support of school districts and community college districts, pursuant to subdivision (b) of Section 8 of

Article XVI of the California Constitution, shall be made as a single, aggregate calculation for the school districts serving kindergarten and grades 1 to 12, inclusive, for the community college districts, and for the direct elementary and secondary level instructional services provided by the State of California.

History.—Added by Stats. 1989, Ch. 83, in effect June 30, 1989.

41203.1. **Distribution of allocations.** [Repealed by Stats. 1992, Ch. 703, in effect September 15, 1992.]

41203.1. **Distribution of allocations.** (a) For the 1990–91 fiscal year and each fiscal year thereafter, allocations calculated pursuant to Section 41203 shall be distributed in accordance with calculations provided in this section. Notwithstanding Section 41203, and for the purposes of this section, school districts, community college districts, and direct elementary and secondary level instructional services provided by the State of California shall be regarded as separate segments of public education, and each of these three segments of public education shall be entitled to receive respective shares of the amount calculated pursuant to Section 41203 as though the calculation made pursuant to subdivision (b) of Section 8 of Article XVI of the California Constitution were to be applied separately to each segment and the base year for the purposes of this calculation under paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California Constitution were based on the 1989–90 fiscal year. Calculations made pursuant to this subdivision shall be made so that each segment of public education is entitled to the greater of the amounts calculated for that segment pursuant to paragraph (1) or (2) of subdivision (b) of Section 8 of Article XVI of the California Constitution.

(b) If the single calculation made pursuant to Section 41203 yields a guaranteed amount of funding that is less than the sum of the amounts calculated pursuant to subdivision (a), then the amount calculated pursuant to Section 41203 shall be prorated for the three segments of public education.

(c) Notwithstanding any other provision of law, this section shall not apply to the fiscal years between the 1992–93 fiscal year and the 2001–02 fiscal year, inclusive.

History.—Added by Stats. 1989, Ch. 83, in effect June 30, 1989, operative June 5, 1990 only if Senate Constitutional Amendment No. 1 is ratified on June 5, 1990. Stats. 1992, Ch. 703, in effect September 15, 1992, substituted subdivision (c) for former subdivision (c) which provided that operative date was contingent upon ratification of Senate Constitutional Amendment No. 1. Stats. 1993, Ch. 66, in effect June 30, 1993, added subdivision (d). Stats. 1994, Ch. 153, in effect July 11, 1994, added subdivision (e). Stats. 1995, Ch. 308, in effect August 3, 1995, added subdivision (f). Stats. 1996, Ch. 204, in effect July 22, 1996, added subdivision (g). Stats. 1997, Ch. 299 (AB 1578), in effect August 18, 1997, added subdivision (h). Stats. 1998, Ch. 330 (SB 1564), in effect August 21, 1998, added subdivision (i).Stats. 1999, Ch. 78 (AB 1115), in effect July 7, 1999, substituted "fiscal year 1992-93 to fiscal year 1999-2000, inclusive" for "the 1992-93 fiscal year" after "not apply to" in subdivision (c), and deleted former subdivisions (d) through (i). Stats. 2000, Ch. 71 (SB 1667), in effect July 5, 2000, substituted "the fiscal years between the 1992-93 fiscal year and the 2000-01 fiscal year," for "fiscal year 1992-93 to fiscal year 1999-2000" in subdivision (c). Stats. 2001, Ch. 891 (SB 735), in effect October 14, 2001, substituted "2001-02" for "2000-01" before "fiscal year" in subdivision (c).

Note.—Section 35 of Stats. 1001, Ch. 891 (SB 735) provides that it is the intent of the Legislature that the California Community Colleges receive greater than one-third of any future capital outlay bond funds dedicated to higher education. Sec. 36 thereof provides that for the purpose of making the computations required by Section 8 of Article XVI of the California Constitution, the amounts appropriated by Section 30 and subparagraphs (B) and (C) of paragraph (1) of subdivision (a) of Section 34 of this act shall be deemed to be General Fund revenues appropriated for school districts or community college districts, as defined Section 41202 of the Education Code, and shall be included within the "total allocations to school districts and community college districts from General Fund proceeds of taxes appropriated pursuant

to Article XIII B," as defined in subdivision (e) of Section 41202 of the Education Code, for the fiscal year for which they are allocated. Sec. 37 thereof provides that this act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are: To make the necessary changes in order to provide adequate funding for the purpose of public education and to restore critical funding for scheduled maintenance, instructional equipment, and capital outlay for the California, Community Colleges during the 2001–02 academic year, it is necessary that this act take effect immediately.

41203.2. **Allocations to community college districts.** [Repealed by Stats. 1994, Ch. 922, in effect January 1, 1995.]

41203.3. **Appropriations counted towards minimum funding obligation.** On or after the effective date of the act adding this section to the Education Code, in order for an appropriation that is not made for allocation to and administration by school districts, as defined in Section 41302.5 of the Education Code, or to community college districts to be counted towards the state's minimum funding obligation to school districts and community college districts pursuant to Section 8 of Article XVI of the California Constitution, the appropriation shall, in addition to all other requirements of law, have statutory authorization independent of the annual Budget Act that reflects a legislative determination that the appropriation shall be counted toward satisfying that obligation.

History.-Added by Stats. 1996, Ch. 78, in effect June 28, 1996.

41203.5. **Supplemental appropriation; rate of growth; total appropriation.** (a) In any fiscal year in which the amount of the moneys that are required to be applied by the state for the support of school districts and community college districts is determined under paragraph (3) of subdivision (b) of Section 8 of Article XVI of the California Constitution, a supplemental appropriation shall be made from the General Fund for the support of those entities in that sum by which the amount determined under that paragraph is exceeded by the amount computed under subdivision (b) of this section.

(b) The amount of General Fund revenues required to assure that the rate of growth in total allocations per unit of average daily attendance to school districts and community college districts from General Fund proceeds of taxes appropriated pursuant to Article XIII B of the California Constitution, excluding any revenues allocated pursuant to subdivision (a) of Section 8.5 of Article XVI of the California Constitution, and allocated local proceeds of taxes is not less than the rate of growth in per capita appropriations for all other programs and services from General Fund proceeds of taxes appropriated pursuant to Article XIII B of the California Constitution, excluding any revenues allocated pursuant to subdivision (a) of Section 8.5 of Article XVI of the California Constitution.

(c) In no event shall the total amount appropriated in any fiscal year pursuant to this section and paragraph (3) of subdivision (b) of Section 8 of Article XVI of the California Constitution exceed the amount which would have been computed pursuant to paragraph (2) of subdivision (b) of Section 8 of Article XVI of the California Constitution.

History.-Added by Stats. 1990, Ch. 60, in effect January 1, 1991.

41203.6. **Amount computed.** For purposes of subdivision (c) of Section 8 of Article XVI of the California Constitution, "the amount computed pursuant to paragraph (2) of subdivision (b)" shall not be deemed to mean either the amount applied by the state for the support of school districts and community college districts in a fiscal year for which subdivision (b) of Section 8 of Article XVI of the California Constitution is suspended pursuant to subdivision (h) of that section, or the amount computed pursuant to paragraph (3) of subdivision (b) of that section.

History.-Added by Stats. 1990, Ch. 60, in effect January 1, 1991.

41203.7. **Supplemental appropriation; allocation basis, expenditures.** (a) Notwithstanding any other provision of law, a

Return to Property Taxes Law Guide Main Table of Contents

supplemental appropriation shall be made from the General Fund for the support of school districts, as defined in Section 41302.5, in each fiscal year for the purposes set forth in subdivision (c). The amount of that supplemental appropriation shall be equal to the sum of the amount allocated to school districts pursuant to this section in the prior fiscal year and 25 percent of the amount, if any, allocated to school districts in the prior fiscal year pursuant to Section 8.5 of Article XVI of the California Constitution. That amount shall be adjusted annually for changes in enrollment, and for the change in the cost of living pursuant to paragraph (1) of subdivision (e) of Section 8 of Article XIII B of the California Constitution.

(b) The funds appropriated for the purposes of subdivision (a) shall be allocated to each school district in an equal amount per unit of enrollment, in accordance with the allocation procedure set forth in subdivision (c) of Section 8.5 of Article XVI of the California Constitution.

(c) The amount allocated to each school district pursuant to this section shall be used only for the reduction of class size in any grade level or subject area. That class size reduction shall occur in accordance with Chapter 6.8 (commencing with Section 52080) of Part 28 of the Education Code, or in any other manner determined by the school district governing board. Not later than 90 days following each fiscal year in which a school district receives funding pursuant to this section, the governing board of that school district shall certify in writing to the Superintendent of Public Instruction that all expenditures of that funding were in compliance with this subdivision.

History.—Added by Stats. 1990, Ch. 61, in effect January 1, 1991.

41203.8. **Community college supplemental appropriation; allocation basis.** (a) Notwithstanding any other provision of law, a supplemental appropriation shall be made from the General Fund in the annual Budget Act for the support of community college districts in each fiscal year for the purposes specified in the Budget Act. The amount of that supplemental appropriation shall be equal to the sum of the amount allocated to community college districts pursuant to this section in the prior fiscal year and 25 percent of the amount, if any, allocated to community college districts in the prior fiscal year pursuant to Section 8.5 of Article XVI of the California Constitution. That amount shall be adjusted annually for changes in enrollment, and for the change in the cost of living pursuant to paragraph (1) of subdivision (e) of Section 8 of Article XIII B of the California Constitution.

(b) The funds appropriated for the purposes of subdivision (a) shall be allocated to each community college district in an equal amount per unit of enrollment, in accordance with the allocation procedure set forth in subdivision (c) of Section 8.5 of Article XVI of the California Constitution.

History.—Added by Stats. 1990, Ch. 61, in effect January 1, 1991.

41204. **Certification of offset requirements; use of revenues.** [Repealed by Stats. 1980, Ch. 1208, in effect January 1, 1981.]

41204. **Legislative intent of allocation of revenues.** [Repealed by Stats. 1989, Ch. 92, in effect July 6, 1989.]

41204. **Legislative intent of allocation of revenues.** (a) It is the intent of the Legislature, pursuant to ''The Classroom Instructional Improvement and Accountability Act,'' that school districts, as defined in Section 41302.5, and community college districts, as constituted during 1986–87 fiscal year, annually receive a basic minimum portion of the revenues that is equivalent to the percentage of revenues that were deposited to the General Fund in that year.

(b) In recognition of this intent, it is further the intent of the Legislature that both houses and the Governor be guided by the following:

(1) If the revenues of a tax that were deposited in the General Fund in the 1986–87 fiscal year are redirected to another fund, or level of government, then the percentages of General Fund revenues required to be applied by the state for the support of schools districts, community college districts, and state agencies providing direct elementary and secondary level instructional services shall be recalculated as if those revenues were not deposited in the General Fund in the 1986–87 fiscal year.

(2) If the allocated local proceeds of taxes, as defined by subdivisions (g) and (h) of Section 41202, received by a school district or community college district during the 1986–87 fiscal year are redirected to other entities or statutorily or constitutionally reduced or eliminated, the additional General Fund support provided to replace the allocated local proceeds of taxes may not be counted as General Fund revenues required to be applied for the support of school districts, community college districts, and state agencies providing direct elementary and secondary level instructional services pursuant to paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California Constitution, unless the percentage of General Fund revenues appropriated to school districts, community college districts, and state agencies providing direct elementary and secondary level instructional services in the 1986–87 fiscal year is adjusted to reflect the amount of General Fund support that would have been provided in the 1986–87 fiscal year had the allocated local proceeds of taxes been correspondingly reduced.

(3) If a program of a school district, as defined in Section 41302.5, or of a community college district was supported by state funds from a source other than the General Fund during the 1986–87 fiscal year and General Fund moneys are subsequently provided in support of the program and in lieu of the other source of funds, the supplanting General Fund revenues shall not be counted as monies to be applied by the state for the support of school districts or community college districts pursuant to subdivision (b) of Section 8 of Article XVI of the California Constitution.

(c) Programs that existed in the 1986–87 fiscal year, and were not the functional responsibility of school districts or community college districts in that fiscal year, shall not be shifted to the responsibility or financial support of school districts or community college districts without appropriate

corresponding adjustment to the calculations made pursuant to subdivision (b) of Section 8 of Article XVI of the California Constitution. Nothing in this subdivision shall be construed to prevent the creation of a new educational program that is supported by a General Fund appropriation made in conformity with subdivision (b) of Section 8 of Article XVI of the California Constitution.

(d) Enrollment, average daily attendance, or average daily attendance equivalents used for the purpose of calculating ''increases in enrollment'' pursuant to paragraph (2) of subdivision (b) of Section 8 of Article XVI of the California Constitution shall not be redefined, adjusted, or otherwise recalculated unless the appropriate action is taken to neutralize the effect of the change with respect to the adjustment required to be made for increases in enrollment.

History.—Added by Stats. 1989, Ch. 92, in effect July 6, 1989. Stats. 1992, Ch. 427, in effect January 1, 1993, lettered former paragraphs (1) and (2) as subdivisions (a) and (b); numbered former subdivisions (a), (b), and (c) as paragraphs (1), (2), and (3) in the new subdivision (b); relettered former subdivisions (d) and (e) as subdivisions (c) and (d).

41204.1. **Legislative intent of allocation of revenues.** (a) (1) Pursuant to paragraph (2) of subdivision (b) of Section 41204, the Director of Finance shall annually adjust ''the percentage of General Fund revenues appropriated for school districts and community college districts, respectively, in the 1986–87 fiscal year'' for purposes of applying paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California Constitution, to reflect those property tax revenue allocation modifications, required by the amendments made to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code by the qualifying provisions, in a manner that ensures that those modifications will have no net fiscal impact upon the amounts that are otherwise required to be applied by the state for the support of school districts and community college districts pursuant to Section 8 of Article XVI of the California Constitution.

(2) For purposes of this section, ''qualifying provisions'' means all of the following:

(A) The amendments made to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code during the 1991–92 Regular Session and the 1993–94 Regular Session.

(B) The amendments made to Sections 97.2 and 97.3 of the Revenue and Taxation Code by Chapter 1111 of the Statutes of 1996.

(C) Section 97.43 of the Revenue and Taxation Code.

(b) Notwithstanding any other provision of law, for the 2000–01 fiscal year and each fiscal year thereafter, the percentage of ''General Fund revenues appropriated for school districts and community college districts, respectively, in fiscal year 1986–87,'' for purposes of paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California Constitution, shall be deemed to be the percentage of General Fund revenues that would have been appropriated for those entities if the amendments made to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code during the 1991–92 Regular Session, the amendments made to

that same chapter during the 1993–94 Regular Session, and Section 97.43 of the Revenue and Taxation Code, had been operative for the 1986–87 fiscal year.

(c) In no event shall the recalculations pursuant to subdivisions (a) and (b) result in a percentage that exceeds the ''percentage of General Fund revenues appropriated for school districts and community college districts, respectively, in fiscal year 1986–87,'' for purposes of paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California Constitution prior to the amendments made to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code during the 1991–92 Regular Session.

(d) It is the intent of the Legislature to ensure both of the following:

(1) That the changes required by the qualifying provisions in the allocations of ad valorem property tax revenues do not have a net fiscal impact upon school districts, as defined in accordance with Section 41302.5, or community college districts.

(2) That the changes required by the qualifying provisions in the allocations of ad valorem property tax revenues do not have a net fiscal impact upon the amounts of revenue otherwise required to be applied by the state for the support of school districts and community college districts pursuant to Section 8 of Article XVI of the California Constitution.

History.—Added by Stats. 1996, Ch. 1111, in effect January 1, 1997. Stats. 1999, Ch. 84 (AB 1661), in effect July 12, 1999, operative only upon amendment of the California Consitution in 2000, substituted ''qualifying provisions'' for ''act adding this section'' after ''by the'' in subdivision (a) and former subdivision (b) (1) and (2); deleted ''in enacting the act adding this section'' after ''Legislature'' in former subdivision (b); added subparagraph (2) to subdivision (a); added subdivisions (b) and (c); and relettered former subdivision (b) as (d).

Note.—Section 10 of Stats. 1999, Ch. 84 (AB 1661) provided that the Legislature hereby finds and delcares both of the following:

(a) None of the fiscal relief provided by this act should be construed to determine or otherwise affect any legal issue raised by an action in which a county, city, or special district, or any representative thereof, alleges that a state-mandated local program includes any state law requirement to shift ad valorem property tax revenues from local agencies in a county to an Educational Revenue Augmentation Fund.

(b) The Legislature does not intend that this act exemplify or limit the nature of any future act that affects state or local government finance.

Section 11 thereof provided that:

(a) Sections 1, 6, and 9 of this act shall not become operative unless an amendment to the California Constitution is placed on the ballot by the Legislature and is approved by the statewide electorate during the 2000 calendar year, to do both of the following:

(1) Specifically reference Sections 1, 6, and 9 of this act and state that those provisions shall not become operative unless the amendment is approved by the statewide electorate during the 2000 calendar year.

(2) Make a substantive legal change with respect to any, or any combination, of the following:

(A) The taxing powers of one or more classes of local governments.

(B) The manner in which state government revenues are subvened or otherwise allocated to local governments.

(C) The allocation in each county of ad valorem property tax revenues, local sales tax revenues, or any other local tax revenues.

41204.5. **Legislative intent of allocation of 1992–93 revenues.** (a) The Legislature finds and declares this section to be in furtherance of the purposes set forth in Section 41204.

(b) Notwithstanding any other provision of law, for the 1992–93 fiscal year, the percentage of ''General Fund revenues appropriated for school districts and community college districts, respectively, in fiscal year 1986–87,'' for purposes of paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California Constitution, shall be deemed to be the percentage of General Fund revenues that would have been appropriated for those entities if the amendments made to Chapter 6 (commencing with Section 95) of Part 0.5 of the Revenue and Taxation Code by statutes enacted during the 1991–92 Regular Session having the effect that property tax revenues are shifted from one or more counties, cities, or special districts to one or more school districts or community college districts, had been operative for the 1986–87 fiscal year.

(c) Notwithstanding any other provision of law, for the 1993–94 fiscal year and each year thereafter, the percentage of ''General Fund revenues appropriated for school districts and community college districts, respectively, in fiscal year 1986–87,'' for purposes of paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California Constitution, shall be deemed to be the percentage of General Fund revenues that would have been appropriated for those entities if the amendments made to Chapter 6 (commencing with Section 95) of Part 0.5 of the Revenue and Taxation Code by statutes enacted during the 1991–92 Regular Session and the amendments made to that chapter by statutes enacted during the 1993–94 Regular Session having the effect that property tax revenues are shifted from one or more counties, cities, or special districts to one or more school districts or community college districts, had been operative for the 1986–87 fiscal year.

History.—Added by Stats. 1992, Ch. 703, in effect September 15, 1992. Stats 1993, Ch. 66, in effect June 30, 1993, deleted "and each fiscal year thereafter" after "1992–93 fiscal year" in subdivision (b); and added subdivision (c).

41204.6. **Legislative intent of the 1993–94 appropriations.** Notwithstanding any other provisions of law, for the purposes of determining the minimum state school funding obligation pursuant to subdivision (b) of Section 8 of Article XVI of the California Constitution for the 1993–94 fiscal year and the supplemental appropriation for school districts and community college districts pursuant to subdivision (a) of Section 41203.5 of the Education Code for the 1993–94 fiscal year, the 1993–94 fiscal year ''appropriations for all other programs and services from General Fund proceeds of taxes appropriated pursuant to Article XIII B of the California Constitution, excluding any revenues allocated pursuant to subdivision (a) of Section 8.5 of Article XVI of the California Constitution,'' as used in subdivision (b) of Section 41203.5, shall be deemed to be appropriations for all other programs and services from General Fund proceeds of taxes appropriated pursuant to Article XIII B of the California Constitution, excluding any revenues allocated pursuant to subdivision (a) of Section 8.5 of Article XVI of the California Constitution, that would have been appropriated for those entities if the amendments made to Chapter 6

(commencing with Section 95) of Part 0.5 of the Revenue and Taxation Code by statutes enacted during the 1993–94 Regular Session having the effect that property tax revenues are shifted from one or more counties, cities, or special districts to one or more school districts, county offices of education, or community college districts, had not been enacted.

History.—Added by Stats. 1993, Ch. 66, in effect June 30, 1993.

41205. **Levy during next succeeding fiscal year.** [Repealed by Stats. 1980, Ch. 1208, in effect January 1, 1981.]

41205. **Legislative findings and declaration.** The Legislature hereby finds and declares that the only state agencies that provide direct elementary and secondary level instructional services within the meaning of Section 41302.5 are those state agencies enumerated in Section 8880.5 of the Government Code, or in any successor to that section, not including any agency enumerated in any of subdivisions (a) to (f), inclusive, of that section, and California Indian education centers as established pursuant to Article 6 (commencing with Section 33380) of Chapter 3 of Part 20. The amount of any appropriation made to a state agency for direct elementary and secondary level instruction services shall be determined by applying the definition of those services, as defined in the California School Accounting Manual, to the expenditures of the agency. However, for the Diagnostic Schools for Neurologically Handicapped Children, as established pursuant to Article 1 (commencing with Section 59200) of Chapter 3 of Part 32, all expenditures of the agency shall be considered appropriations made to a state agency for direct elementary and secondary level instruction.

History.—Added by Stats. 1989, Ch. 83, in effect June 30, 1989. Stats. 1990, Ch. 806, in effect September 13, 1990, added ", and California Indian education centers . . . of Chapter 3 of Part 20." after "section" in the first sentence. Stats. 1994, Ch. 153, in effect July 11, 1994, substituted "California School" for "State School of" after "defined in the" in the second sentence, and added the third sentence.

41206. **Legislative intent not to affect tax levies.** [Repealed by Stats. 1987, Ch. 1452, in effect January 1, 1988.]

41206. **Estimates; actual data.** (a) For purposes of subdivision (b) of Section 8 of Article XVI of the California Constitution, all determinations of percentages, amounts, revenues, appropriations, allocations, proceeds of taxes, increases in cost of living, or enrollments shall be based upon the best available estimate until actual data becomes available, and then upon actual data when it is available.

(b) (1) Within nine months following the end of any fiscal year, the Superintendent of Public Instruction and the Director of Finance shall recalculate, as necessary, and jointly certify all actual data pertaining to school districts, as defined, for the prior fiscal year. Any amount of funding required by subdivision (b) of Section 8 of Article XVI of the California Constitution to be appropriated to school districts for that year, less any amounts already appropriated for that year including any amounts appropriated for deficiencies pursuant to paragraph (2), shall be set aside by the Controller and, if not appropriated to school districts by the Legislature

within 90 days, shall be allocated to school districts by the Controller in proportion to the enrollment in school districts as determined for purposes of Section 8.5 of Article XVI of the California Constitution.

(2) For purposes of Section 8 of Article XVI of the California Constitution, appropriations for deficiencies or prior year adjustments shall be deemed to be appropriations in the fiscal year in which the deficiencies or prior year adjustments occurred, unless otherwise provided by law.

(c) Within nine months following the end of any fiscal year, the Chancellor of the California Community Colleges and the Director of Finance shall recalculate, as necessary, and jointly certify all actual data pertaining to community college districts, as defined, for the prior fiscal year. Any amount of funding required by subdivision (b) of Section 8 of Article XVI of the California Constitution to be appropriated to community college districts for that year, less any amounts already appropriated for that year, shall be set aside by the Controller and, if not appropriated to community college districts by the Legislature within 90 days, shall be allocated to community college districts by the Controller in proportion to the enrollment in community college districts as determined for purposes of Section 8.5 of Article XVI of the California Constitution.

History.—Added by Stats. 1989, Ch. 83, in effect June 30, 1989. Stats. 1989, Ch. 1395, in effect October 2, 1989, added "(1)" after "(b)", "including any amounts appropriated for deficiencies pursuant to paragraph (2)" after "already appropriated for that year" in subdivision (b)(1) and subdivision (b)(2). Stats. 1993, Ch. 66, in effect June 30, 1993, added "or prior year adjustment" after "deficiencies", and added ", unless otherwise provided by law" after "occurred" in paragraph (2) of subdivision (b).

41206.1. **Ensurance of appropriations transfers.** Pursuant to Section 41206, the Superintendent of Public Instruction, the Chancellor of the California Community Colleges, and the Controller shall ensure that the General Fund appropriations transferred to Sections A and B of the State School Fund include adjustments reflected in the amounts finally certified by the superintendent or the chancellor, respectively, at the annual certification of apportionments pursuant to Sections 41336, 41341, and 84320, for purposes of determining appropriations and allocations pursuant to Section 8 of Article XVI of the California Constitution.

History.—Added by Stats. 1993, Ch. 66, in effect June 30, 1993.

41206.5. **Total allocations.** For purposes of paragraph (2) of subdivision (b) of Section 8 of Article XVI of the California Constitution, ''total allocations to school districts and community college districts from General Fund proceeds of taxes appropriated pursuant to Article XIII B and allocated local proceeds of taxes'' for any fiscal year shall include any revenues that are allocated to school districts and community college districts, as a result of the determination, pursuant to the two-year calculation set forth in subdivision (a) of Section 2 of Article XIII B of the California Constitution, that their allocation would not result in an appropriation by the state in compliance with Article XIII B of the California Constitution.

History.—Added by Stats. 1990, Ch. 61, in effect January 1, 1991.

41207. **Effective date of chapter.** This chapter shall remain in effect only until July 1, 1990, and as of that date is repealed, unless Senate Constitutional Amendment No. 1 is ratified by the voters at the statewide election to be held on June 5, 1990.

History.—Added by Stats. 1989, Ch. 83, in effect June 30, 1989.

41208. **Average daily attendance.** To ensure that the changes to average daily attendance resulting from the revision of the calculation of apportionments for high school pupils concurrently enrolled in adult education pursuant to Assembly Bill 1891 of the 1991–92 Regular Session do not result in unintended reductions to the minimum funding guarantee established by Section 8 of Article XVI of the California Constitution, the following shall be used to determine the average daily attendance computed pursuant to paragraph (1) of subdivision (a) of Section 14022.3, for the purpose of determining ''changes in enrollment'' for the 1992–93 and 1993–94 fiscal years and for subsequent fiscal years pursuant to paragraph (2) of subdivision (b) of Section 8 of Article XVI of the California Constitution:

(a) For the 1992–93 fiscal year, Section 42238.5 is hereby deemed to refer to that section as it existed on July 1, 1992, for the purpose of calculating average daily attendance for both the 1991–92 and 1992–93 fiscal years.

(b) For the 1993–94 fiscal year, Section 42238.5 is hereby deemed to refer to that section as amended by Assembly Bill 1891 of the 1991–92 Regular Session for the purposes of calculating the average daily attendance for both the 1992–93 and 1993–94 fiscal years.

(c) For the 1994–95 and each fiscal year thereafter, Section 42238.5 is hereby deemed to refer to that section as amended by Assembly Bill 1891 of the 1991–92 Regular Session for the purposes of calculating the average daily attendance for both the prior and current fiscal years.

History.—Added by Stats. 1992, Ch. 1195, in effect January 1, 1993.

41209. **Average daily attendance; prior year appropriation.** (a) Except as provided in subdivision (b), and notwithstanding any other provision of law, in any fiscal year when, in addition to any allocations required pursuant to Section 42238.42, an appropriation is made for the purposes of meeting the minimum funding requirements for public education, as set forth in Section 8 of Article XVI of the California Constitution, because these requirements were not sufficiently funded in a prior fiscal year, and the appropriation is apportioned on the basis of equal payments for each unit of each school district's average daily attendance, it is the intent of the Legislature that average daily attendance shall include the average daily attendance for regular education, adult education, and regional occupational programs and centers, as claimed in the school year in which the funding deficiency occurred. It is not the intent of the Legislature to interfere with, or to change, the application of Section 42238.42.

(b) Nothing in this section shall be construed to limit the flexibility of the Legislature or Governor to propose budget appropriations apportioned on the

basis of equal payments for each unit of each school district's average daily attendance that exclude funds for adult education programs or regional occupational programs and centers.

(c) A district receiving funds distributed as described in subdivision (a) shall, consistent with Section 52501.5, use any funds allocated for average daily attendance of adult education programs or regional occupational centers or programs only for purposes of adult education programs or regional occupational centers or programs.

History.—Added by Stats. 1998, Ch. 228 (AB 1721), in effect January 1, 1999.

Chapter 7. Local Taxation by School Districts

Article 1. Changing Maximum Tax Rates

* * * * * * *

42214. **Requests for assessed valuation by school district.** (a) This section shall only apply to those counties having a population in excess of 4,000,000 and to every school district within such a county for which the board of supervisors fixes the annual school district tax rate.

(b) Upon written request of the governing board of any school district submitted to the county assessor on or before the 20th day of February, the county assessor shall not later than the succeeding 15th day of May advise in writing the governing board of the school district the estimated total assessed valuation of taxable property in the district for the next succeeding fiscal year, together with the estimated total assessed valuation of all taxable property appearing on the secured roll, the unsecured roll, and solvent credits.

History.—Added by Stats. 1976, Ch. 1010, p. 3307, in effect April 30, 1977.

Return to Property Taxes Law Guide Main Table of Contents

TITLE 3. POSTSECONDARY EDUCATION

DIVISION 7. COMMUNITY COLLEGES

PART 50. FINANCE

CHAPTER 2. PROPERTY VALUATIONS FOR ALLOCATIONS *

84200. **Factor for modifying total assessed values.** [Repealed by Stats. 1990, Ch. 1372, in effect January 1, 1991.]

84201. **Modification of school district values by state agencies.** [Repealed by Stats. 1990, Ch. 1372, in effect January 1, 1991.]

84202. **Additional tax revenue measures.** [Repealed by Stats. 1981, Ch. 470, in effect January 1, 1982.]

84203. **Procedure to offset decrease in aid.** [Repealed by Stats. 1981, Ch. 470, in effect January 1, 1982.]

84204. **Certification of offset requirements; use of revenues.** [Repealed by Stats. 1981, Ch. 470, in effect January 1, 1982.]

84205. **Levy during next succeeding fiscal year.** [Repealed by Stats. 1981, Ch. 470, in effect January 1, 1982.]

84205.5. **Full cash value.** For purposes of subdivision (a) of Section 2 of Article XIII A of the California Constitution, the ''full cash value'' of all property in a community college district shall include the assessed valuation of all real properties in those territories or components which subsequent to the 1975–76 fiscal year became a part of the community college district.

History.—Added by Stats. 1978, Ch. 292, in effect June 24, 1978.

84206. **Legislative intent not to affect tax levies.** [Repealed by Stats. 1990, Ch. 1372, in effect January 1, 1991.]

84207. **Furnishing of tax receipts to Chancellor.** [Repealed by Stats. 1981, Ch. 500, in effect January 1, 1982, operative January 1, 1988.]

84207. **Furnishing of tax receipts to Chancellor.** On or before November 15 of each year, the county auditor of each county shall furnish to the Board of Governors of the California Community Colleges the actual

* Chapter 2 added by Stats. 1976, Ch. 1010, p. 4212, in effect April 30, 1977.

Return to Property Taxes Law Guide Main Table of Contents

previous year's receipts, along with estimated current year receipts for secured tax receipts, unsecured tax receipts, prior year tax receipts, timber tax receipts, and any other appropriate taxes or subventions for each community college district or portion of a district situated within his or her county. This information shall be forwarded on forms prescribed by the Board of Governors of the California Community Colleges.

History.—Added by Stats. 1988, Ch. 1331, in effect January 1, 1989. Stats. 1990, Ch. 1372, in effect January 1, 1991, substituted "Board of Governors" for "Office of the Chancellor" after "furnish to the" in the first sentence, and substituted "Board of Governors of the California" for "Chancellor of" after "Prescribed by the" in the second sentence.

Return to Property Taxes Law Guide Main Table of Contents

ELECTIONS CODE

DIVISION 18. LEGISLATIVE, CONGRESSIONAL AND EQUALIZATION DISTRICTS

CHAPTER 5. EQUALIZATION DISTRICTS

[Repealed by Stats. 1983, Ch. 6 (First Extra Session), in effect October 18, 1983.]

CHAPTER 5. EQUALIZATION DISTRICTS *

[Repealed by Stats. 1994, Ch. 920, in effect January 1, 1995.]

30040. **Four equalization districts.** [Repealed by Stats. 1994, Ch. 920, in effect January 1, 1995.]

30041. **First equalization district.** [Repealed by Stats. 1994, Ch. 920, in effect January 1, 1995.]

30042. **Second equalization district.** [Repealed by Stats. 1994, Ch. 920, in effect January 1, 1995.]

30043. **Third equalization district.** [Repealed by Stats. 1994, Ch. 920, in effect January 1, 1995.]

30044. **Fourth equalization district.** [Repealed by Stats. 1994, Ch. 920, in effect January 1, 1995.]

* Chapter 5 added by Stats. 1983, Ch. 6 (First Extra Session), in effect October 18, 1983.

Return to Property Taxes Law Guide Main Table of Contents

Next page is 4357

FISH AND GAME CODE

DIVISION 2. DEPARTMENT OF FISH AND GAME

CHAPTER 5. FISH AND GAME MANAGEMENT

Article 1. Generally

* * * * * *

1504. **Payment of assessments and amount equivalent to taxes on wildlife management areas.** (a) When income is derived directly from real property acquired and operated by the state as wildlife management areas, and regardless of whether income is derived from property acquired after October 1, 1949, the department shall pay annually to the county in which the property is located an amount equal to the county taxes levied upon the property at the time title to the property was transferred to the state. The department shall also pay the assessments levied upon the property by any irrigation, drainage, or reclamation district.

(b) Any delinquent penalties or interest applicable to any such assessments made prior to September 9, 1953, are hereby canceled and shall be waived.

(c) Payments provided by this section shall be from funds available to the department.

(d) As used in this section, the term ''wildlife management area'' includes waterfowl management areas, deer ranges, upland game bird management areas, and public shooting grounds.

(e) Payments under this section shall be made on or before December 10 of each year, excepting newly acquired property for which payments shall be made pursuant to subdivision (f).

(f) Payments for the purposes of this section shall be made within one year of the date title to the property was transferred to the state, or within 90 days from the date of designation as a wildlife management area, whichever occurs first, prorated for the balance of the year from the date of designation as a wildlife management area to the 30th day of June following the date of designation as a wildlife management area, and, thereafter, payments shall be made on or before December 10 of each year.

History.—Added by Stats. 1957, Ch. 456, in effect September 11, 1957. Stats. 1988, Ch. 525, in effect January 1, 1989, added the subdivision letters and added subdivisions (e) and (f). Stats. 1989, Ch. 1382, in effect January 1, 1990, substituted "the purposes of this section" for "newly acquired property" after "payments for" in subdivision (f).

Return to Property Taxes Law Guide Main Table of Contents

HEALTH AND SAFETY CODE

DIVISION 13. HOUSING

PART 2. MOBILEHOMES—MANUFACTURED HOUSING *

CHAPTER 1. DEFINITIONS

* * * * *

18001.8. **Commercial coach.** "Commercial coach" means a structure transportable in one or more sections, designed and equipped for human occupancy for industrial, professional, or commercial purposes, which is required to be moved under permit, and shall include a trailer coach as defined in Section 635 of the Vehicle Code.

* * * * *

18003.3. **Dwelling unit.** "Dwelling unit" means one or more habitable rooms which are designed to be occupied by one family with facilities for living, sleeping, cooking, eating, and sanitation.

* * * * *

18005.8. **Legal owner.** "Legal owner" means a person holding a security interest in a manufactured home, mobilehome, commercial coach, floating home, or truck camper perfected by filing the appropriate documents with the department pursuant to Section 18080.7 if the person is entitled to the designation, as provided in Article 3 (commencing with Section 18085) or 4 (commencing with Section 18098) of Chapter 8. A lien created pursuant to Section 18080.9 is not a security interest for purposes of this definition.

History.—~~S~~tats. 1983, Ch. 1124, in effect January 1, 1984, deleted "primary" before "security", added "manufactured home," before "mobilehome", and substituted "perfected by filing . . . of Chapter 8" for ", as evidenced by a certificate of title issued pursuant to the provisions of this part" after "coach"; and deleted the former second sentence. Stats. 1984, Ch. 1527, in effect January 1, 1985, deleted "or" after "mobilehome,", added ", or truck camper" after "commercial coach" and substituted "the" for "such" after "18080.7 if" and after "entitled to". Stats. 1992, Ch. 686, in effect January 1, 1993, added "floating home," after "commercial coach,". Stats. 1995, Ch. 446, in effect January 1, 1996, added the second sentence.

Note.—Section 52 of Stats. 1984, Ch. 1527 provided no payment by state to local governments because of this act, however, a local agency or school district may pursue any remedies to obtain reimbursement.

* * * * *

18007. **Manufactured home.** "Manufactured home," for the purposes of this part, means a structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width, or 40 body feet or more in length, or, when erected on site, is 320 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein; except that such term shall include any structure which meets all the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a

* Part 2 added by Stats. 1981, Ch. 975, in effect January 1, 1982.

certification and complies with the standards established under this part. ''Manufactured home'' includes a mobilehome subject to the National Manufactured Housing Construction and Safety Act of 1974 (42 U.S.C., Sec. 5401, et seq.).

History.–Stats. 1981, Ch. 975, in effect January 1, 1982, substituted the balance of the first sentence after "means a" for "mobilehome", and added the second sentence.

18008. **Mobilehome.** ''Mobilehome,'' for the purposes of this part, means a structure that meets the requirements of Section 18007. ''Mobilehome'' does not include a commercial coach, as defined in Section 18001.8, factory-built housing, as defined in Section 19971, or a recreational vehicle, as defined in Section 18010.

History.–Added by Stats. 1995, Ch. 185, in effect January 1, 1996.

18008.5. **Mobilehome accessory.** ''Manufactured home or mobilehome accessory building or structure'' or ''manufactured home or mobilehome accessory'' includes, but is not limited to, any awning, portable, demountable, or permanent cabana, ramada, storage cabinet, carport, skirting, heater, cooler, fence, windbreak, or porch or other equipment established for the use of the occupant of the manufactured home or mobilehome.

History.–Stats. 1983, Ch. 1076, in effect January 1, 1984, added "manufactured home or" at the beginning of the sentence, and added "manufactured home or" before the second and third "mobilehome". Stats. 2000, Ch. 471 (AB 2008), in effect January 1, 2001, added "or other equipment" after "porch" and deleted "or other equipment as defined by Section 1797.3 of the Civil Code" after "mobilehome".

18008.7. **Multi-unit manufactured housing.** (a) ''Multi-unit manufactured housing,'' for the purposes of this part, means either of the following:

(1) A structure transportable under permit in one or more sections, designed and equipped to contain not more than two dwelling units, a dormitory, or an efficiency unit, to be used either with a support system pursuant to Section 18613 or a foundation system pursuant to Section 18551.

(2) A structure transportable under permit in one or more sections, designed to be used with a foundation system for either of the following purposes:

(A) Three or more dwelling units, as defined by Section 18003.3.

(B) A residential hotel, as defined by paragraph (1) of subdivision (b) of Section 50519.

(b) Multi-unit manufactured housing shall be constructed in compliance with applicable department regulations. The egress and fire separation requirements of Title 24 of the California Code of Regulations applicable to dormitories, hotels, apartment houses, and structures that contain two dwelling units shall also be applicable to all multi-unit manufactured housing constructed for those purposes. The accessibility and adaptability requirements of Title 24 of the California Code of Regulations applicable to dormitories, hotels, and apartment houses shall also be applicable to multi-unit manufactured housing containing three or more dwelling units.

(c) Notwithstanding any other provision of law, all provisions of law that apply to manufactured homes shall apply equally to multi-unit manufactured housing, except as provided in this section.

(d) For purposes of this section:

(1) ''Dormitory'' means a room or rooms inhabited for the purposes of temporary residence by two or more persons.

(2) ''Efficiency unit'' has the same meaning as defined in Section 17958.1.

History.~~Stats.~~ Stats. 1989, Ch. 875, in effect January 1, 1990, deleted text after "means" in the first sentence, added subsections (a) and (b), restated the former second sentence as the first sentence of the second paragraph, and added the second sentence to the second paragraph. Stats. 1995, Ch. 185, in effect January 1, 1996, renumbered the section which was formerly numbered 18008; added the subdivision letters (a) and (b) at the beginning of the former first and second paragraphs; substituted " 'Multi-unit manufactured housing,' " for " 'Mobilehome,' " after "(a)"; renumbered former "(a)" as "(1)", and substituted ", a dormitory, or an efficiency unit, to be used either with a support system or" for "to be used with or without" after "units" therein; renumbered former "(b)" as "(2)", and substituted "either" for "any" after "for" therein; relettered former "(1)" as "(A)"; deleted former "(2) As a dormitory. A 'dormitory' shall mean a room or rooms inhabited for the purpose of temporary residence by two or more persons."; relettered former "(3)" as "(B)"; deleted former "(4) Efficiency units, as defined by Section 17958.1."; substituted "Multi-unit manufactured housing shall be constructed in compliance with applicable department regulations." for "Mobilehome does not include a recreational vehicle, commercial coach, or factory-built housing, as defined in Section 19971." after "(b)", and substituted "multi-unit manufactured housing" for "mobilehomes" after "applicable to" in the second sentence of subdivision (b); and added subdivisions (c) and (d). Stats. 2001, Ch. 356 (AB 1318), in effect January 1, 2002, added "pursuant to Section 18613" after "support system" and added "system pursuant to Section 18551" after "foundation" in subdivision (a)(1); added the second sentence, and deleted "handicap" after "The", added "also" after "houses shall", and substituted "containing three or more dwelling units" for "constructed for those purposes" after "manufactured housing" in the former second sentence of subdivision (b).

Note.—Section 5 of Stats. 2001, Ch. 356 (AB 1318) provides that no reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because the only costs that may be incurred by a local agency or school district will be incurred because this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

* * * * *

PART 2.1. MOBILEHOME PARKS ACT

CHAPTER 1. DEFINITIONS

* * * * *

18210.5. **"Manufactured home."** ''Manufactured home'' as used in this part shall have the same meaning as defined in Section 18007.

History.~~Added~~ Added by Stats. 1980, Ch. 1149, in effect January 1, 1981. Stats. 1983, Ch. 1076, in effect January 1, 1984, substituted "a structure, transportable . . . under this part" for "a mobilehome" after "means" in the first sentence, and added the second sentence. Stats 1990, Ch. 765 in effect January 1, 1991, substituted "as used . . . Section 18007." for "means a structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width, or 40 body feet or more in length, or, when erected on site, is 320 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein; except that such term shall include any structure which meets all the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a certification and complies with the standards established under this part" after "home" in the first sentence, and deleted the former second sentence which provided that "'Manufactured home' includes a mobilehome subject to the National Manufactured Housing Construction and Safety Act of 1974 (42 U.S.C., Sec. 5401, et seq.)."

* * * * *

18211. **"Mobilehome."** ''Mobilehome'', as used in this part shall have the same meaning as defined in Section 18008.

History.~~Added~~ Added by Stats. 1967, p. 2670, in effect November 8, 1967, Stats. 1979, Ch. 1160, in effect January 1, 1990, revised the section. Stats. 1983, Ch. 1076, in effect January 1, 1984, substituted "Section 18003.3" for "Section 18005.5" after "defined in" in the first sentence. Stats. 1990, Ch. 763, in effect January 1, 1991, substituted "as used . . . Section 18008" for "for purposes of this part is a structure transportable in one or more sections, designed and equipped to contain not more than two dwelling units, as defined in Section 18003.3, to be used with or without a foundation system" after "Mobilehome", and deleted the former second sentence which provided that "Mobilehome does not include a recreational vehicle, commercial coach, or factory-built housing, as defined in Section 19971.".

* * * * * *

18218. **"Commercial coach."** ''Commercial coach'' as used in this part has the same meaning as defined in Section 18001.8.

History.-Added by Stats. 1967, Ch. 1056. Amended by Stats. 1969, Ch. 799. Stats. 1980, Ch. 1149, in effect January 1, 1981, substituted "means a structure transportable in one or more sections" for "is a vehicle, with or without motive power". Stats. 1990, Ch. 765, in effect January 1, 1991, substituted "as used . . . Section 18001.8." for "means a structure transportable in one or more sections, designed and equipped for human occupancy for industrial, professional or commercial purposes, which is required to be moved under permit, and shall include a trailer coach." after "coach".

Chapter 4. Permits And Fees

* * * * *

18551. **Regulations for foundation systems.** The department shall establish regulations for manufactured home, mobilehome, and commercial coach foundation systems that shall be applicable throughout the state. When established, these regulations supersede any ordinance enacted by any city, county, or city and county applicable to manufactured home, mobilehome, and commercial coach foundation systems. The department may approve alternate foundation systems to those provided by regulation where the department is satisfied of equivalent performance. The department shall document approval of alternate systems by its stamp of approval on the plans and specifications for the alternate foundation system. A manufactured home, mobilehome, or commercial coach may be installed on a foundation system as either a fixture or improvement to the real property, in accordance with subdivision (a), or a manufactured home or mobilehome may be installed on a foundation system as a chattel, in accordance with subdivision (b).

(a) Installation of a manufactured home, mobile home, or commercial coach as a fixture or improvement to the real property shall comply with all of the following:

(1) Prior to installation of a manufactured home, mobilehome, or commercial coach on a foundation system, the manufactured home, mobilehome, or commercial coach owner or a licensed contractor shall obtain a building permit from the appropriate enforcement agency. To obtain a permit, the owner or contractor shall provide the following:

(A) Written evidence acceptable to the enforcement agency that the manufactured home, mobilehome, or, commercial coach owner owns, holds title to, or is purchasing the real property where the mobilehome is to be installed on a foundation system. A lease held by the manufactured home, mobilehome, or commercial coach owner, that is transferable, for the exclusive use of the real property where the manufactured home, mobilehome, or commercial coach is to be installed, shall be deemed to comply with this paragraph if the lease is for a term of 35 years or more, or if less than 35 years, for a term mutually agreed upon by the lessor and lessee, and the term of the lease is not revocable at the discretion of the lessor except for cause, as described in subdivisions 2 to 5, inclusive, of Section 1161 of the Code of Civil Procedure.

(B) Written evidence acceptable to the enforcement agency that the registered owner owns the manufactured home, mobilehome, or commercial coach free of any liens or encumbrances or, in the event that the legal owner is not the registered owner, or liens and encumbrances exist on the manufactured home, mobilehome, or commercial coach, written evidence provided by the legal owner and any lienors or encumbrancers that the legal owner, lienor, or encumbrancer consents to the attachment of the

Return to Property Taxes Law Guide Main Table of Contents

manufactured home, mobilehome, or commercial coach upon the discharge of any personal lien, that may be conditioned upon the satisfaction by the registered owner of the obligation secured by the lien.

(C) Plans and specifications required by department regulations or a department-approved alternate for the manufactured home, mobilehome, or commercial coach foundation system.

(D) The manufactured home, mobilehome, or commercial coach manufacturer's installation instructions, or plans and specifications signed by a California licensed architect or engineer covering the installation of an individual manufactured home, mobilehome, or commercial coach in the absence of the manufactured home, mobilehome, or commercial coach manufacturer's instructions.

(E) Building permit fees established by ordinance or regulation of the appropriate enforcement agency.

(F) A fee payable to the department in the amount of eleven dollars ($11) for each transportable section of the manufactured home, mobilehome, or commercial coach, that shall be transmitted to the department at the time the certificate of occupancy is issued with a copy of the building permit and any other information concerning the manufactured home, mobilehome, or commercial coach which the department may prescribe on forms provided by the department.

(2) (A) On the same day that the certificate of occupancy for the manufactured home, mobilehome, or commercial coach is issued by the appropriate enforcement agency, the enforcement agency shall record with the county recorder of the county where the real property is situated, that the manufactured home, mobilehome, or commercial coach has been installed upon, a document naming the owner of the real property, describing the real property with certainty, and stating that a manufactured home, mobilehome, or commercial coach has been affixed to that real property by installation on a foundation system pursuant to this subdivision.

(B) When recorded, the document referred to in subparagraph (A) shall be indexed by the county recorder to the named owner and shall be deemed to give constructive notice as to its contents to all persons thereafter dealing with the real property.

(C) Fees received by the department pursuant to subparagraph (F) of paragraph (1) shall be deposited in the Mobilehome-Manufactured Home Revolving Fund established under subdivision (a) of Section 18016.5.

(3) The department shall adopt regulations providing for the cancellation of registration of a manufactured home, mobilehome, or commercial coach that is permanently attached to the ground on a foundation system pursuant to subdivision (a). The regulations shall provide for the surrender to the department of the certificate of title and other indicia of registration. For the purposes of this subdivision, permanent affixation to a foundation system

shall be deemed to have occurred on the day a certificate of occupancy is issued to the manufactured home, mobilehome, or commercial coach owner and the document referred to in subparagraph (A) of paragraph (2) is recorded. Cancellation shall be effective as of that date and the department shall enter the cancellation on its records upon receipt of a copy of the certificate of occupancy. This subdivision shall not be construed to affect the application of existing laws, or the department's regulations or procedures with regard to the cancellation of registration, except as to the requirement therefor and the effective date thereof.

(4) Once installed on a foundation system in compliance with this subdivision, a manufactured home, mobilehome, or commercial coach shall be deemed a fixture and a real property improvement to the real property to which it is affixed. Physical removal of the manufactured home, mobilehome, or commercial coach shall thereafter be prohibited without the consent of all persons or entities who, at the time of removal, have title to any estate or interest in the real property to which the manufactured home, mobilehome, or commercial coach is affixed.

(5) For the purposes of this subdivision:

(A) ''Physical removal'' shall include, without limitation, the unattaching of the manufactured home, mobilehome, or commercial coach from the foundation system, except for temporary purposes of repair or improvement thereto.

(B) Consent to removal shall not be required from the owners of rights-of-way or easements or the owners of subsurface rights or interests in or to minerals, including, but not limited to, oil, gas, or other hydrocarbon substances.

(6) At least 30 days prior to a legal removal of the manufactured home, mobilehome, or commercial coach from the foundation system and transportation away from the real property to which it was formerly affixed, the manufactured home, mobilehome, or commercial coach owner shall notify the department and the county assessor of the intended removal of the manufactured home, mobilehome, or commercial coach. The department shall require written evidence that the necessary consents have been obtained pursuant to this section and shall require application for either a transportation permit or manufactured home, mobilehome, or commercial coach registration, as the department may decide is appropriate to the circumstances. Immediately upon removal, as defined in this section, the manufactured home, mobilehome, or commercial coach shall be deemed to have become personal property and subject to all laws governing the same as applicable to a manufactured home, mobilehome, or commercial coach.

(b) The installation of a manufactured home or a mobilehome on a foundation system as chattel shall be in accordance with Section 18613 and shall be deemed to meet or exceed the requirements of Section 18613.4. This

subdivision shall not be construed to affect the application of sales and use or property taxes. No provisions of this subdivision are intended, nor shall they be construed, to affect the ownership interest of any owner of a manufactured home or mobilehome.

(c) Once installed on a foundation system, a manufactured home, mobilehome, or commercial coach shall be subject to state enforced health and safety standards for manufactured homes, mobilehomes, or commercial coaches enforced pursuant to Section 18020.

(d) No local agency shall require that any manufactured home, mobilehome, or commercial coach currently on private property be placed on a foundation system.

(e) No local agency shall require that any manufactured home or mobilehome located in a mobilehome park be placed on a foundation system.

(f) No local agency shall require, as a condition for the approval of the conversion of a rental mobilehome park to a resident-owned park, including, but not limited to, a subdivision, cooperative, or condominium for mobilehomes, that any manufactured home or mobilehome located there be placed on a foundation system. This subdivision shall only apply to the conversion of a rental mobilehome park that has been operated as a rental mobilehome park for a minimum period of five years.

History. Added by Stats. 1979, Ch. 1160, in effect January 1, 1980. Stats. 1980, Ch. 285, in effect June 30, 1980, operative July 1, 1980, substituted a new subsection (2) in subdivision (a); substituted "On the same day that" for "At the time" before "the certificate", "the" for "such" before the second "local", "of" for "in" after "recorder", "situated and on which the mobilehome has been installed" for "located" before "a document" and substituted the balance of the sentence after the first "real property" in the second paragraph of subsection (6) of subdivision (a); added the third and fourth paragraphs to subsection (6) of subdivision (a); substituted "cancel the" for "adopt regulations providing for the cancellation of" before "registration" and substituted the balance of the first paragraph after the first sentence in subdivision (b); added new subdivisions (c) and (d); relettered former subdivision "(c)" as "(e)", "(d)" as "(f)" and "(e)" as "(g)"; and added the last sentence in subdivision (e). Stats. 1983, Ch. 1216, in effect January 1, 1984, substituted "manufactured home, mobilehome, and commercial coach" for "mobilehome" throughout the section; deleted "such" before "alternate" in the fourth sentence of the first paragraph; added "or is purchasing" after "title to" in the first sentence, and added the second sentence to subparagraph (1), substituted "registered" for "mobilehome" before the first "owner", added "free of any liens or encumbrances" before "or", added "or liens . . . commercial coach," before "written", and added "and any lienors or encumbrancers" after "owner" in subparagraph (2), substituted "department" for "Department of Motor Vehicles" after "with the" and "notify the" in the fourth paragraph, substituted "Mobilehome-Manufactured Home" for "Mobilehome" before "Revolving" and "subdivision (a) of Section 18016" for "Section 18060.2 and shall be designated for enforcement of consumer protections provided in Part 2 (commencing with Section 18000) of this division, relating to mobilehomes" in the first sentence, and "subdivision (b) of Section 18016.5" for "Section 18060.3" in the second sentence of the fifth paragraph, and deleted the former sixth paragraph in subdivision (a); substituted the first and second sentences in subdivision (b) for "The Department of Motor Vehicles shall cancel the registration of a mobilehome which is permanently affixed to a foundation", and substituted "Department" for "Department of Motor Vehicles" in the fourth and fifth sentences thereof; substituted "18020" for "18040" after "Section" in subdivision (f); and made grammatical corrections throughout the section. Stats. 1984, Ch. 301, in effect January 1, 1985, substituted ", or if less than 35 years . . . lessee," for "from the date of application for the building permit required by this subdivision" after "more" in the second sentence of subparagraph 1 of subdivision (a), and made other nonsubstantive changes thereto. Stats. 1985, Ch. 485, effective September 6, 1985, added "(a)" before "The department" in the first paragraph; relettered former subdivision (a) as (b); designated the former second, third, fourth, and fifth paragraphs of subdivision (a)(6) as (c)(1), (2), (3) and (4), respectively, and deleted "the provisions of" after "protections," in the second sentence of subdivision (c)(4); relettered former subdivision (b) as (d), and substituted "(b)" for "(a)" after "paragraph(6) of subdivision" in the third sentence thereof; relettered former subdivision (c) as (e), and deleted "the provisions of" after "in compliance with", deleted "(a) and" after "subdivisions", and added "(c), and (d)," after "(b)," in the first sentence thereof; designated the second paragraph of former subdivision (c) as (f); relettered former subdivision (d) as (g); relettered former subdivision (e) as (h), and deleted "the provisions of" after "without compliance with", deleted "(a) and" after "subdivisions", and added "(c), and (d)," after "(b)," in the first sentence thereof; relettered former subdivisions (f) and (g) as (i) and (j), respectively; and added subdivisions (k) and (*l*). Stats. 1985, Ch. 485, effective September 6, 1985, operative January 1, 1986, added "owner" after "commercial coach" in the second sentence of subdivision (b)(1); deleted "immediately" after "coach, which shall be", and added "at the time . . . occupancy is issued" after "transmitted to the department" in subdivision (b)(6); substituted "in paragraph (1)" for "above" in subdivision (c)(2); deleted former subdivision (c)(3); and redesignated former subdivision (c)(4) as (c)(3), and deleted "this" after "department pursuant to", added "(b)" after "subdivision", and substituted "does" for "shall" after "18016.5" therein. Stats. 1987, Ch. 56, in effect January 1, 1988, substituted "foundation" for "foundations" after

"alternate" in the third sentence of subdivision (a), substituted "that" for "such" after "affixed to" in subdivision (c)(1), and substituted "18016.5" for "18016" after "Section" in the first sentence of subdivision (c)(3). Stats. 1988, Ch. 799, in effect January 1, 1989, substituted "enforcement agency" for "local agency" in subdivisions (b) and (c), added "or regulation" after "ordinance" and deleted "of the city, county, or city and county" after "regulation" in paragraph (5) of subdivision (b), added "," after "registration" in subdivision (g). Stats. 1997, Ch. 423 (SB 259), in effect January 1, 1998, deleted subdivision letter (a) at the beginning of the first sentence, and added the fifth sentence to the first paragraph; added subdivision (a); renumbered and relettered former subdivision (b) and paragraphs (1)-(6) as paragraph (1) and subparagraphs (A)-(F), respectively; renumbered and relettered former subdivision (c) and paragraphs (1)-(3) as paragraphs (2)(A), (2)(B), and (2)(C), respectively; substituted "where" for "in which" after "county", added "upon," after "installed", and substituted "subdivision" for "section" after "pursuant to this" in paragraph (2)(A) of subdivision (a); substituted "subparagraph (A)" for "paragraph (1)" after "referred to in" in paragraph (2)(B); substituted "subparagraph (F) of paragraph (1)" for "subdivision (b)" after "pursuant to" in the first sentence of paragraph (2)(C), and deleted the former second sentence thereof, which provided that "to the extent these fees are utilized for enforcement of consumer protections, subdivision (b) of Section 18016.5 does not apply"; renumbered former subdivision (d) as paragraph (3), substituted "subdivision (a)" for "this section" after "pursuant to" in the first sentence, and substituted "subparagraph (A) of paragraph (2)" for "paragraph (6) of subdivision (b)" after "referred to in" in the third sentence thereof; renumbered former subdivision (e) as paragraph (4), and substituted "this subdivision" for "subdivisions (b), (c), and (d)," after "compliance with" in the first sentence thereof; renumbered and relettered former subdivision (f) and paragraphs (1) and (2) as paragraph (5) and subparagraphs (A) and (B), respectively, and substituted "subdivision" for "part" after "of this" in the first sentence of paragraph (5); renumbered former subdivision (g) as paragraph (6); substituted subdivision (b) for former subdivision (h), which provided that "Notwithstanding any other provision of law, any manufactured home, mobilehome, or commercial coach installed on a foundation system, attached or otherwise permanently affixed to, real property without compliance with subdivisions (b), (c), and (d), shall not be deemed a fixture or improvement to the real property. This subdivision shall not be construed to affect the application of sales and use or property taxes."; relettered former subdivisions (i), (j), and (k) as (c), (d), and (e), respectively, and deleted ", so as to be permanently affixed to real property" after "foundation system" in the first sentence of subdivision (e); relettered former subdivision (l) as (f), and deleted ", so as to be permanently affixed to real property" after "foundation system" in the first sentence thereof; and substituted "that" for "which" throughout the section.

18551.1. **Foundation systems; mobilehome parks.** (a) Any mobilehome park, constructed on or after January 1, 1982, may be constructed in a manner that will enable manufactured homes, mobilehomes, and multi-unit manufactured housing sited in the park to be placed upon a foundation system, and manufactured homes, mobilehomes, and multi-unit manufactured housing sited in the park may be placed upon foundation systems, subject to the requirements of Section 18551.

(b) Notwithstanding subdivision (a), any manufactured home, mobilehome, or multi-unit manufactured housing originally sited on or after January 1, 1985, in a mobilehome park constructed prior to January 1, 1982, may be placed upon a foundation system, subject to the requirements of Section 18551.

(c) Notwithstanding subdivisions (a) and (b), any manufactured home, mobilehome, or multi-unit manufactured housing sited in a mobilehome park which is converted, or in the process of being converted, to resident ownership on or after January 1, 1992, may be placed on a foundation system, subject to the requirements of Section 18551, and with the approval of the ownership of the park.

(d) With respect to any manufactured home, mobilehome, or multi-unit manufactured home sited in a mobilehome park under subdivision (a), (b), or (c), no single structure shall exceed two stories in height or contain more than four dwelling units.

(e) Notwithstanding subdivisions (a) and (b), the installation of a manufactured home, mobilehome, or multi-unit manufactured housing within a mobilehome park pursuant to Section 18551 shall be subject to prior written approval by the ownership of the mobilehome park.

History. Added by Stats. 1981, Ch. 974, in effect January 1, 1982. Stats. 1983, Ch. 1076, in effect January 1, 1984, added "manufactured homes and" before the first and second "mobilehomes". Stats. 1984, Ch. 301, in effect January 1, 1985, added "(a)" before "Any", substituted "which will" for "to" after "in a manner", and substituted "in the park" for "in such parks" after "sited" therein, and added subdivision (b). Stats. 1992, Ch. 1053, in effect January 1, 1993, added

subdivision (c). Stats. 1997, Ch. 423 (SB 259), in effect January 1, 1998, substituted "constructed" for "the construction of which is completed" after "mobilehome park", deleted ", subject to Section 18551," after "may", substituted "that" for "which" after "manner", and added ", subject to the requirements of subdivision (b) of Section 18551" after "systems" in the first sentence of subdivision (a); added "subdivision (b) of" after "requirements of" in the first sentences of subdivisions (b) and (c); and added subdivision (d). Stats. 2001, Ch 356 (AB 1318), in effect January 1, 2002, substituted "homes, mobilehomes, and multi-unit manufactured housing" for "homes and mobilehomes" after "manufactured" in two places, substituted "systems" for "system" after "foundation" and deleted "of subdivision (b)" before "of Section 18551" in subdivision (a); substituted "home, mobilehome, or multi-unit manufactured housing" for "home or mobilehome" after "manufactured" and deleted "of subdivision (b)" before "Section 18551" in subdivision (b); substituted "home, mobilehome, or multi-unit manufactured housing" for "home or mobilehome" after "manufactured" and deleted "subdivision (b)" after "requirements of" in subdivision (c); added subdivision (d); designated former subdivision (d) as "(e)", substituted "home, mobilehome, or multi-unit manufactured housing" for "home or mobilehome" after "manufactured", and deleted "subdivision (b) of" before "Section 18551" therein.

Note.—Section 5 of Stats. 2001, Ch. 356 (AB 1318) provides that no reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because the only costs that may be incurred by a local agency or school district will be incurred because this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

18555. **Conversion to resident ownership.** (a) Notwithstanding any other provision of law, the registered owner of a manufactured home or

Return to Property Taxes Law Guide Main Table of Contents

mobilehome in a mobilehome park, converted or proposed to be converted to a resident-owned subdivision, cooperative, condominium, or nonprofit corporation formed pursuant to Section 11010.8 of the Business and Professions Code, may, if the registered owner is also a participant in the resident ownership, apply for voluntary conversion of the manufactured home or mobilehome to a fixture and improvement to the underlying real property without compliance with subdivision (a) of Section 18551.

(b) The resident ownership or proposed resident ownership of a mobilehome park converted or proposed to be converted to a resident-owned subdivision, cooperative, condominium, or nonprofit corporation formed pursuant to Section 11010.8 of the Business and Professions Code, shall, on behalf of registered owners of manufactured homes and mobilehomes making application pursuant to subdivision (a), establish with an escrow agent an escrow account. All of the following shall be deposited into the escrow account:

(1) A copy of the registered owner's application, on a form, provided by the department, that shall be substantially similar to forms presently used to record the installation of manufactured homes and mobilehomes on foundation systems pursuant to subdivision (a) of Section 18551. In addition, by signature of an authorized representative, the form shall contain provisions for certification by the resident ownership of the mobilehome park converted or proposed to be converted to a subdivision, cooperative, or condominium that the applicant is a participant in the resident-ownership.

(2) The certificate of title, the current registration card, decals, and other indicia of registration of the manufactured home or mobilehome.

(3) In the absence of a certificate of title for the manufactured home or mobilehome, written evidence from lienholders on record with the department that the lienholders consent to conversion of the manufactured home or mobilehome to a fixture and improvement to the underlying real property upon the discharge of any personal lien, that may be conditioned upon the satisfaction by the registered owner of the obligation secured by the lien.

(4) A fee payable to the department in the amount of twenty-two dollars ($22), for each transportable section of the manufactured home or mobilehome, that shall be transmitted to the department upon close of escrow with a copy of the form recorded with the county recorder's office pursuant to paragraph (2) of subdivision (c). Fees received by the department pursuant to this section shall be deposited in the Mobilehome-Manufactured Home Revolving Fund established under subdivision (a) of Section 18016.5 for administration of Part 2 (commencing with Section 18000).

(5) Escrow instructions describing the terms and conditions of compliance with this section, the requirements of the department, and other applicable terms and conditions.

(c) If the manufactured home or mobilehome is subject to local property taxation, and subject to registration under Part 2 (commencing with Section

18000), the escrow officer shall forward to the tax collector of the county where the used manufactured home or mobilehome is located, a written demand for a tax clearance certificate if no liability exists, or a conditional tax clearance certificate if a tax liability exists, to be provided on a form prescribed by the Controller. The conditional tax clearance certificate shall state the amount of the tax liability due, if any, and the final date that amount may be paid out of the proceeds of escrow before a further tax liability may be incurred.

(1) Within five working days of receipt of the written demand for a conditional tax clearance certificate or a tax clearance certificate, the county tax collector shall forward the conditional tax clearance certificate or a tax clearance certificate showing that no tax liability exists to the requesting escrow officer. In the event the tax clearance certificate's or conditional tax clearance certificate's final due date expires within 30 days of the date of issuance, an additional conditional tax clearance certificate or a tax clearance certificate shall be completed that has a final due date of at least 30 days beyond the date of issuance.

(2) If the tax collector to whom the written demand for a tax clearance certificate or a conditional tax clearance certificate was made fails to comply with that demand within 30 days from the date the demand was mailed, the escrow officer may close the escrow and submit a statement of facts certifying that the written demand was made on the tax collector and the tax collector failed to comply with that written demand within 30 days. This statement of facts shall be accepted by the department and all other parties to the conversion in lieu of a conditional tax clearance certificate or a tax clearance certificate, as prescribed by subdivision (a) of Section 18092.7, and the conversion of the manufactured home or mobilehome to a fixture and improvement to the underlying real property may be completed.

(3) The escrow officer may satisfy the terms of the conditional tax clearance certificate by paying the amount of tax liability shown on the form by the tax collector out of the proceeds of escrow on or before the date indicated on the form and by certifying in the space provided on the form that all terms and conditions of the conditional tax clearance certificate have been complied with.

(d) (1) On the same or following day that the escrow required by subdivision (b) is closed, the escrow agent shall record, or cause to be recorded, with the county recorder of the county where the converted manufactured home or mobilehome is situated, the form prescribed by paragraph (1) of subdivision (b) stating that the manufactured home or mobilehome has been converted to a fixture and improvement to the underlying real property pursuant to this section.

(2) When recorded, the form referred to in paragraph (1) of subdivision (b) shall be indexed by the county recorder to the named owner of the converted manufactured home or mobilehome, and shall be deemed to give constructive notice as to its contents to all persons thereafter dealing with the real property.

(e) The department shall cancel the registration of a manufactured home or mobilehome converted to a fixture and improvement to the underlying real property pursuant to this section. For the purposes of this subdivision, conversion of the manufactured home to a fixture and improvement to the underlying real property shall be deemed to have occurred on the day a form referred to in paragraph (1) of subdivision (b) is recorded. Cancellation shall be effective as of that date, and the department shall enter the cancellation on its records upon receipt of a copy of the form recorded pursuant to paragraph (1) of subdivision (c), the certificate of title, the current registration card, other indicia of registration, and fees prescribed by this section. This subdivision shall not be construed to affect the application of existing laws, or the department's regulations or procedures with regard to the cancellation of registration, except as to the requirement therefor and the effective date thereof.

(f) Once the form referred to in paragraph (1) of subdivision (b) has been recorded, a manufactured home or mobilehome shall be deemed a fixture and improvement to the underlying real property described with certainty on the form. Physical removal of the manufactured home or mobilehome from the real property where it has become a fixture and improvement pursuant to this section shall thereafter be prohibited without the consent of all persons or entities who, at the time of removal, have title to any estate or interest in the real property where the manufactured home or mobilehome has become a fixture and improvement.

(g) For the purposes of this section:

(1) ''Physical removal'' shall include, without limitation, the manufactured home, mobilehome, or any transportable section thereof, from the real property where it has become a fixture and improvement.

(2) Consent to removal shall not be required from the owners of rights-of-way or easements or the owners of subsurface rights or interests in or to minerals, including, but not limited to, oil, gas, or other hydrocarbon substances.

(h) At least 30 days prior to a legal removal of the manufactured home or mobilehome from the real property where it has become a fixture and improvement and transportation away from the real property, the manufactured home or mobilehome owner shall notify the department and the county assessor of the intended removal of the manufactured home or mobilehome. The department shall require written evidence that the necessary consents have been obtained pursuant to this section, and shall require application for either a transportation permit or manufactured home or mobilehome registration, as the department may decide is appropriate to the circumstances. Immediately upon removal, as defined in this section, the manufactured home or mobilehome shall be deemed to have become personal property and subject to all laws governing the same as applicable to a manufactured home or mobilehome.

(i) Notwithstanding any other provision of law, any manufactured home or mobilehome not installed on a foundation system pursuant to subdivision (a) of Section 18551 or converted to a fixture and improvement to real property as prescribed by this section shall not be deemed a fixture or improvement to the real property. This subdivision shall not be construed to affect the application of sales and use or property taxes.

(j) Once converted to a fixture and improvement to real property, a manufactured home or mobilehome shall be subject to state-enforced health and safety standards for manufactured homes or mobilehomes enforced pursuant to Section 18020.

(k) No local agency shall require, as a condition for the approval of the conversion of a rental mobilehome park to a resident-owned park, including, but not limited to, a subdivision, cooperative, condominium, or nonprofit corporation formed pursuant to Section 11010.8 of the Business and Professions Code for manufactured homes or mobilehomes, that any manufactured home or mobilehome located there be converted to a fixture and improvement to the underlying real property.

(*l*) The department is authorized to adopt emergency regulations in accordance with Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code in order to implement the purposes of this section.

History.—Added by Stats. 1992, Ch. 1053, in effect January 1, 1993. Stats. 1997, Ch. 423 (SB 259), in effect January 1, 1998, added "subdivision (a) of" after "compliance with" in the first sentence of subdivision (a); substituted ". All of the following shall be deposited into the escrow account:" for ", into which all of the following shall be deposited" after "escrow amount" at the end of the former first sentence of subdivision (b); added "subdivision (a) of" after "pursuant to" in the first sentence of paragraph (1) of subdivision (b); substituted "to whom" for "in which" after "tax collector" in the first sentence of paragraph (2) of subdivision (c); added "subdivision (a) of" after "pursuant to" in the first sentence of subdivision (i); and substituted "where" for "in which" or "to which" in subdivisions (c), (d), (f), (g), and (h).

CHAPTER 5. REGULATIONS

Article 2. Mobilehome Lots

* * * * *

18613.2. **Notification of assessor.** When the enforcement agency issues an installation permit for a new manufactured home or mobilehome, beginning on July 1, 1980, a copy of such permit shall be delivered to the county or city assessor having jurisdiction where the manufactured home or mobilehome is to be sited.

History.—Added by Stats. 1979, Ch. 1180, in effect January 1, 1980. Stats. 1983, Ch. 1076, in effect January 1, 1984, added "manufactured home or" before the first and second "mobilehome".

DIVISION 20. MISCELLANEOUS HEALTH AND SAFETY CODE PROVISIONS

CHAPTER 6.5. HAZARDOUS WASTE CONTROL

Article 9. Permitting of Facilities

* * * * *

25202.5. **Restrictive covenant upon uses.** (a) With respect to any hazardous waste facility permitted pursuant to Section 25200 or granted interim status pursuant to Section 25200.5, the department may do either of the following:

(1) Enter into an agreement with the owner of the hazardous waste facility that requires the execution and recording of a written instrument which imposes an easement, covenant, restriction, or servitude upon the present and future uses of all or part of the land on which the hazardous waste facility subject to the permit or grant of interim status is located and on all or part of any adjacent land held by, or for the beneficial use of, the owners of the land on which the hazardous waste facility subject to the permit or grant of interim status is located.

(2) Impose a requirement upon the owner of the hazardous waste facility, by permit modification, permit condition, or otherwise, that requires the execution and recording of a written instrument which imposes an easement, covenant, restriction, or servitude upon the present and future uses of all or part of the land on which the hazardous waste facility subject to the permit or grant of interim status is located and on all or part of any adjacent land held by, or for the beneficial use of, the owners of the land on which the hazardous waste facility subject to the permit or grant of interim status is located.

(b) The easement, covenant, restriction, or servitude imposed pursuant to subdivision (a) shall be no more restrictive than needed, as determined by the department, to protect the present or future public health and safety and shall not place any restriction on any land that limits the use, modification, or expansion of an existing industrial or manufacturing facility or complex. The instrument shall be executed by all of the owners of the land and by the director, shall particularly describe the real property affected by the instrument, and shall be recorded by the owner in the office of the county recorder in each county in which all, or a portion of, the land is located within 10 days of the date of execution. The easement, covenant, restriction, or servitude shall state that the land described in the instrument has been, or will be, the site of a hazardous waste facility or is adjacent to the site of such a facility, and may impose those use restrictions as the department deems necessary to protect the present or future public health. The restrictions may include restrictions upon activities on, over, or under the land, including, but not limited to, a prohibition against building, filling, grading, excavating, or mining without the written permission of the director.

A certified copy of the recorded easement, covenant, restriction, or servitude shall be sent to the department upon recordation. Notwithstanding any other provision of law, except as provided in Section 25202.6, an easement, covenant, restriction, or servitude executed pursuant to this section and recorded so as to provide constructive notice shall run with the land from the date of recordation and shall be binding upon all of the owners of the land, their heirs, successors, and assignees, and the agents, employees, and lessees of the owners, heirs, successors, and assignees. The easement, covenant, restriction, or servitude shall be enforceable by the department pursuant to Article 8 (commencing with Section 25180).

(c) Except as provided in subdivisions (d) and (e), any land on which is located a hazardous waste disposal facility permitted pursuant to this chapter shall be surrounded by a minimum buffer zone of 2,000 feet between the facility and the outer boundary of the buffer zone. The department may impose an easement, covenant, restriction, or servitude, or any combination thereof, as appropriate, on the buffer zone pursuant to subdivision (a). If the department determines that a buffer zone of more than 2,000 feet is necessary to protect the present and future public health and safety, the department may increase the buffer zone by restricting the disposal of hazardous waste at that facility to land surrounded by a larger buffer zone.

(d) Subdivision (c) does not apply to any hazardous waste property, as defined in paragraph (1) of subdivision (a) of Section 25117.3, which was actually and lawfully used for the disposal of hazardous waste on August 6, 1980.

(e) If the owner of a hazardous waste disposal facility proves to the satisfaction of the department that a buffer zone of less than 2,000 feet is sufficient to protect the present and future public health and safety, the department may allow the disposal of hazardous waste onto land surrounded by a buffer zone of less than 2,000 feet.

History.—Added by Stats. 1980, Ch. 655, in effect January 1, 1981. Stats. 1984, Ch. 1736, in effect September 30, 1984, added "(a)" before "in addition", substituted "easement, covenant, restriction, or servitude" for "restrictive covenant" in the first and second sentences, and substituted "easement, covenant, restriction, or servitude" for "covenant" in the fourth, sixth, seventh, and eighth sentences therein; added subdivisions (b), (c), and (d); and made other nonsubstantive changes. Stats. 1989, Ch. 906, in effect January 1, 1990, deleted "In addition to any other condition of a hazardous waste facilities permit imposed by the department pursuant to this chapter, the department may impose a requirement for" after "(a)" and added the text after "(a)" through "that requires" in subdivision (a)(2), added "or grant of interim status" after "subject to the permit" in subdivision (a)(2), added subdivision (b) commencing with the former second sentence of subdivision (a), added "imposed pursuant to subdivision (a)" after "or servitude" in the first sentence of subdivision (b), added "office of the" after "owner in the", "recorder in each county" after "county", and "all, or a portion of," before "the land is located" in the second sentence of subdivision (b), added the second paragraph in subdivision (b) commencing with the former sixth sentence of subdivision (a), added "and recorded so as to provide constructive notice" after "pursuant to this section" in the second sentence of the second paragraph of subdivision (b), substituted subdivision letters (c), (d) and (e) for former subdivision letters (b), (c) and (d), substituted "(d)" for "(c)" and "(e)" for "(d)" in the first sentence of subdivision (c), and substituted "(c)" for "(b)" in the first sentence of subdivision (d).

Note.—Section 25 of Stats. 1984, Ch. 1736, provided no payment by state to local governments because of this act, however, a local agency or school district may pursue any remedies to obtain reimbursement.

Article 11. Hazardous Waste Disposal Land Use

* * * * *

25229. **Designation of land as hazardous waste property or border zone property.** (a) If, after the hearing, the director makes the decision that the subject land should not be designated a hazardous waste property or border zone property, the director shall issue that decision in writing and serve it in the manner provided in subdivision (c).

(b) If, after the hearing, the director makes the decision, upon a preponderance of the evidence, including any evidence developed at any time prior to the hearing, that the land should be designated a hazardous waste property or a border zone property, the director shall issue that decision in writing, which shall identify the subject land, or portion thereof, by street address, assessor's parcel number, or legal description and the name of the owner of record, contain findings of fact based upon the issues presented, including the reasons for this designation, the substances on, under, or in the land, and the significant existing or potential hazards to present or future public health and safety, and order every owner of the designated land to take all of the following actions:

(1) Execute before a notary a written instrument which imposes an easement, covenant, restriction, or servitude, or any combination thereof, as appropriate, upon the present and future uses of the land pursuant to Section 25230. The written instrument shall also include a copy of the director's decision.

(2) Return the executed instrument to the director within 30 days after the decision is delivered or mailed. Within 10 days after receiving the instrument, the director shall execute the written instrument and return the instrument to the owner.

(3) Record the written instrument pursuant to Section 25230 within 10 days after receiving the written instrument executed by the director, as specified in paragraph (2).

(4) Return the recorded written instrument to the director within 10 days after the owner records the instrument, as specified in paragraph (3).

(c) Copies of the determination shall be delivered or sent by certified mail to the owner of the property, the legislative body of the city or county in whose jurisdiction the land is located, and any other persons who were served pursuant to Section 25222 or who were permitted to intervene in the proceeding pursuant to Section 25226.

Return to Property Taxes Law Guide Main Table of Contents

(d) Failure or refusal to comply with any order issued pursuant to this section shall be treated in the manner provided by Article 12 (commencing with Section 11455.10) of Chapter 4.5 of Part 1 of Division 3 of Title 2 of the Government Code.

History.—Added by Stats. 1980, Ch. 1161, in effect January 1, 1981. Stats. 1984, Ch. 1736, in effect September 30, 1984, completely revised section. Stats. 1989, Ch. 906, in effect January 1, 1990, substituted "makes the decision" and "that" for "determines" and "a" after "hearing, the director" and "director shall issue" in subdivisions (a) and (b), and added a comma after "decision in writing" in subdivision (b). Stats. 1995, Ch. 938, in effect January 1, 1996, operative July 1, 1997, substituted "Article 12 . . . Title 2" for "Section 11525" after "provided by" in subdivision (d).

Note.—Section 25 of Stats. 1984, Ch. 1736 provided no payment by state to local governments because of this act, however, a local agency may pursue any remedies to obtain reimbursement.

DIVISION 24. COMMUNITY REDEVELOPMENT AND HOUSING

PART 1. COMMUNITY REDEVELOPMENT LAW

CHAPTER 4. REDEVELOPMENT PROCEDURES AND ACTIVITIES

Article 3. Selection of Project Area and Formulation of Preliminary Plans

33327. **Transmittal of boundary statement.** After receipt of any preliminary redevelopment plan pursuant to Section 33325, the agency shall transmit to the auditor, assessor, and tax collector of the county in which the proposed project is located, or to the officer or officers performing the functions of the auditor or assessor for any taxing agencies which, in levying or collecting its taxes, do not use the county assessment roll or do not collect its taxes through the county, to the legislative or governing bodies of local agencies which receive a portion of the property tax levied pursuant to Part 0.5 (commencing with Section 50) of the Revenue and Taxation Code and to the State Board of Equalization:

(1) A description of the boundaries of the project area.

(2) A statement that a plan for the redevelopment of the area is being prepared.

(3) A map indicating the boundaries of the project area.

In addition, the agency may include a listing, by tax rate area, of all parcels within the boundaries of the project area and the value used for each parcel on the secured property tax roll.

Thereafter, if the boundaries of the proposed project are changed, the agency shall notify the taxing officials and the State Board of Equalization within 30 days by transmitting a description and map indicating each boundary change made. The State Board of Equalization shall prescribe the format of the description of boundaries and statements, and the form, size, contents, and number of copies of the map required to be transmitted pursuant to this section.

History.—Added by Stats. 1967, Ch. 1242, p. 3014, in effect November 8, 1967. Stats 1976, Ch. 1337, p. 6062, in effect January 1, 1977, added "redevelopment" after "preliminary", and added "to the auditor and tax collector of the county in which the proposed project is located, or to the officer or officers performing the functions of the auditor or assessor for any taxing agencies which, in levying or collecting its taxes, do not use the county assessment roll or do not collect its taxes through the county, to the legislative or governing bodies of such taxing agencies, and to the State Board of Equalization" after "transmit" in the first sentence of the first paragraph; added "and the property outside the project area specified in subdivision (g) of Section 33328" after "area" in subsection (1); substituted subsection (3) for former subsection (3); and added "and the State Board of Equalization" after "officials" in the first sentence and added the second sentence to the second paragraph. Stats. 1977, Ch. 246, p. 1121, in effect January 1, 1978, added "assessor" after "auditor" in the first sentence of the first paragraph. Stats. 1978, Ch. 1112, in effect January 1, 1979, added "within 30 days" after "State Board of Equalization" in the first sentence of the second paragraph. Stats. 1981, Ch. 261, in effect January 1, 1982, added "which contains a provision for the division of taxes as permitted by Section 33670" after "Section 33325" in the first sentence of the first paragraph. Stats. 1982, Ch. 1465, in effect January 1, 1983, deleted

"which contains a provision for the division of taxes as permitted by Section 33670" after "33325" in the first sentence of the first paragraph, and deleted "and the property outside the project area specified in subdivision (g) of Section 33328" after "area" in subsections (1) and (3) thereof; deleted "such" after "each" in the second paragraph; and deleted "to increase the land within the project area" after "changed", substituted "the" for "such" after "notify", and deleted "such" after "each" in the first sentence of the third paragraph.

33328. **Base year assessment roll; report.** When it transmits the map of the project area to the county officials, taxing agencies, and the State Board of Equalization pursuant to Section 33327, the redevelopment agency shall also advise those officials and agencies of the last equalized assessment roll it proposes to use for the allocation of taxes that will comply with Sections 33670 and 33670.5. That roll shall be known and referred to as the base year assessment roll. The county officials charged with the responsibility of allocating taxes under Sections 33670 and 33670.5 shall prepare and deliver to the redevelopment agency and each of the taxing agencies, a report which shall include all of the following:

(a) The total assessed valuation of all taxable property within the project area as shown on the base year assessment roll.

(b) The identifications of each taxing agency levying taxes in the project area.

(c) The amount of tax revenue to be derived by each taxing agency from the base year assessment roll from the project area, including state subventions for homeowners, business inventory, and similar subventions.

(d) For each taxing agency, its total ad valorem tax revenues from all property within its boundaries, whether inside or outside the project area.

(e) The estimated first year taxes available to the redevelopment agency, if any, based upon information submitted by the redevelopment agency, broken down by taxing agencies.

(f) The assessed valuation of the project area for the preceding year, or, if requested by the redevelopment agency, for the preceding five years, except for state assessed property on the board roll. However, in preparing this information, the requirements of Section 33670.5 shall be observed. The assessed value shall be reported by block if the property is divided by blocks, or by any other geographical area as may be agreed upon by the agency and county officials.

The report shall be prepared and delivered to the redevelopment agency and each of the taxing agencies within 60 days of the date of filing by the redevelopment agency with the State Board of Equalization or as otherwise agreed upon by the agency and the State Board of Equalization, unless the redevelopment agency requests the assessed valuation for the preceding five years, in which case the report shall be prepared and delivered within 90 days. If the proposed base year assessment roll has not yet been equalized at the time of the receipt of that advice, then the report shall be prepared and delivered within 60 days, or other period, otherwise agreed upon, by the agency and the State Board of Equalization, from the date set forth in Section 2052 of the Revenue and Taxation Code, unless the agency requests the assessed valuation for the preceding five years, in which case, the report shall be prepared and delivered within 90 days.

If the filing does not comply with the requirements of Section 33327, the State Board of Equalization or the official of the taxing agency entitled to receive those documents shall notify the filing agency within 10 days, stating the manner in which the filing of documents does not comply with this section. If no notice is given it shall be conclusively presumed that the agency has complied with the provisions of this section.

If the report is not received within the time prescribed by this section, the redevelopment agency may proceed with the adoption of the redevelopment plan. The county officials may transmit a partial report, and any final report or additional information, if received by the agency prior to the close of the public hearing on the redevelopment plan, shall become part of the record of the public hearing.

The State Board of Equalization and officials of all taxing agencies shall provide the county officials preparing the report with all information necessary for its preparation. All data and information upon which the report is based shall be available to the agency to the extent permitted by law.

Prior to the publication of notice of the legislative body's public hearing on the plan, the agency shall consult with each taxing agency which levies taxes, or for which taxes are levied, on property in the project area with respect to the plan and to the allocation of taxes pursuant to Section 33670.

History.—Added by Stats. 1976, Ch. 1337, p. 6062, in effect January 1, 1977. Stats. 1977, Ch. 246, p. 1122, in effect January 1, 1978, deleted ", by block," after "area" in the first sentence, and added the second sentence to subsection (f). Stats. 1978, Ch. 1207, in effect January 1, 1979, operative January 1, 1981, substituted "that will comply with Section 33670 and 33670.5" for "pursuant to Section 33670" in the first sentence, and substituted "Sections 33670 and 33670.5" for "Section 33670" in the third sentence of the first paragraph; and added the second sentence to subsection (f). Stats. 1982, Ch. 1465, in effect January 1, 1983, substituted "those" for "such" after "advise" in the first sentence, deleted "such" after "subventions" in subsection (c), added "for the preceding year, or, if requested by the redevelopment agency," after "area" in the first sentence of subsection (f) and substituted "However," for "Provided that" and "shall be" for "are" after "33670.5" in the second sentence thereof, and deleted former subsection (g); deleted the former second paragraph; substituted "that" for "such" after "receipt of", and substituted "Section 2052" for "Section 2050" after "in" in the second sentence of the second paragraph; substituted "those" for "such" after "receive" in the first sentence, and deleted "such" after "no" in the second sentence of the third paragraph; and substituted "the" for "such" after "if" in the first sentence of the fourth paragraph. Stats. 1984, Ch. 147, in effect January 1, 1985, substituted "60" for "90" after "within", and added ", unless the redevelopment agency . . . within 90 days" after "Equalization" in the first sentence, and substituted "60" for "90" after "within" and added ", unless the agency . . . within 90 days" after "Code" in the second sentence of the second paragraph.

Note.—Section 2 of Stats. 1987, Ch. 6X (First Extra Session), in effect November 16, 1987, provided, in part, that with respect to the adoption of the redevelopment plan within the City of Whittier which includes as the redevelopment project area thereof all or any portion of a disaster area, as defined in Section 34004 of the Health and Safety Code, based upon the earthquakes of October 1, 1987, and October 4, 1987, for the purposes of Section 33328 of the Health and Safety Code, ''last equalized assessment roll'' and ''base-year assessment roll'' means the assessment roll as reduced in accordance with the provisions of subdivision (b) of Section 170 of the Revenue and Taxation Code.

33328.3. **Notice of boundary change; supplemental report.** If the boundaries of an existing project area for which the redevelopment plan contains a provision for the division of taxes as permitted by Section 33670 are changed pursuant to Article 4 (commencing with Section 33330), the redevelopment agency shall notify the county officials by transmitting to them, the legislative or governing bodies of the taxing agencies, and to the State Board of Equalization, the information required by Section 33327 indicating the areas to be added or detached. Within 60 days from the date of filing or a period as otherwise agreed to by the agency and the State Board of Equalization, the county officials shall prepare and submit to the redevelopment agency and the taxing agencies a report containing the

information required under Section 33328, with respect to those areas to be added to or detached from the project area.

If a filing does not comply with the requirements of this section, the State Board of Equalization or the official of the taxing agency entitled to receive those documents shall notify the filing agency within 10 days, stating the manner in which the filing of documents does not comply with this section. If no notice is given, it shall be conclusively presumed that the agency has complied with the provisions of this section.

History.—Added by Stats. 1976, Ch. 1337, p. 6064, in effect January 1, 1977. Stats. 1981, Ch. 261, in effect January 1, 1982, substituted "an existing project area for which the redevelopment plan contains a provision for the division of taxes as permitted by Section 33670" for "the project area" after "boundaries of" in the first sentence of the first paragraph. Stats. 1982, Ch. 1465, in effect January 1, 1983, added "or detached" after "added" in the first sentence, and deleted "such" after "or", substituted "those" for "such" after "respect to", and added "or detached from" after "added to" in the second sentence of the first paragraph; substituted "those" for "such" after "receive" in the first sentence, and deleted "such" after "no" in the second sentence of the second paragraph; and deleted the former third paragraph. Stats. 1986, Ch. 729, effective January 1, 1987, added "pursuant to Article 4 (commencing with Section 33330)" after "changed" in the first sentence, and substituted "60" for "90" after "Within" in the second sentence of the first paragraph.

33328.4. **Fee schedule.** The State Board of Equalization shall establish a schedule of fees for filing and processing the statements and maps which are required to be filed with the State Board of Equalization pursuant to Section 33327, 33328.3, 33328.5, 33375, or 33457. The schedule shall not include any fee which exceeds the reasonably anticipated cost to the State Board of Equalization of performing the work to which the fee relates. The agency forwarding the statement and map pursuant to Section 33327, 33328.3, 33328.5, 33375, or 33457 shall accompany the statement and map with the necessary fee.

History.—Added by Stats. 1976, Ch. 1337, p. 6064, in effect January 1, 1977. Stats 1978, Ch. 1112, in effect January 1, 1979, substituted "Section 33327, 33328.3, 33375, or 33457" for "Section 33327 or 33328.3" after "pursuant to" in the first and third sentences. Stats. 1992, Ch. 1356, in effect January 1, 1993, added "33328.5" after "33328.3" in the first and third sentences, and substituted "The" for "Such" in the second sentence.

33328.5. **Procedures for use of alternative equalized assessment roll—redevelopment agencies.** (a) If a redevelopment agency proposes to use the equalized assessment roll for the year following the equalized assessment roll which the redevelopment agency advised it would use pursuant to Section 33328, the redevelopment agency shall, prior to the adoption of the redevelopment plan using that different equalized assessment roll, either notify the county officials, taxing agencies, and the State Board of Equalization of the change in the equalized assessment roll that it proposes to use for the allocation of taxes pursuant to Section 33670 or prepare a report containing the information specified in subdivisions (a), (b), (c), (d), (e), and (f) of Section 33328.

(b) Upon receipt of a notice pursuant to subdivision (a), the county officials charged with the responsibility of allocating taxes under Section 33670 and 33670.5 shall prepare and deliver to the redevelopment agency a report containing the information specified in subdivisions (a), (b), (c), (d), (e), and (f) of Section 33328. The report shall be prepared and delivered within the time periods specified in Section 33328 for reports prepared

pursuant to that section. If a redevelopment agency gives the notice specified in subdivision (a), the redevelopment plan specified in the notice shall not be adopted until the time period for delivery of the report has expired.

(c) At least 14 days prior to the public hearing on the redevelopment plan for which the redevelopment agency proposes to use a different equalized assessment roll, the redevelopment agency shall prepare and deliver to each taxing agency a supplementary report analyzing the effect of the use of the different equalized assessment roll which shall include those subjects required by subdivisions (b), (e), and (n) of Section 33352. In lieu of a supplementary report, a redevelopment agency may include in the report required to be prepared pursuant to Section 33352, the information required to be included in the supplementary report.

(d) A redevelopment agency shall not be required to prepare a subsequent preliminary report specified in Section 33344.5, unless the report prepared pursuant to subdivision (b) states that the total assessed value in the project area is less than the total assessed value in the project area contained in the original report prepared pursuant to Section 33328, in which case a new preliminary report shall be prepared.

(e) The use of a different assessment roll pursuant to this section shall meet the requirements of Section 16 of Article XVI of the California Constitution.

(f) This section shall only apply to redevelopment plans adopted on or after January 1, 1993. The Legislature finds and declares that the enactment of this section shall not be deemed to invalidate or limit the adoption of redevelopment plans pursuant to a different procedure prior to January 1, 1993.

History.—Added by Stats. 1992, Ch. 1356, in effect January 1, 1993. Stats. 1993, Ch. 942, in effect January 1, 1994, deleted "nor shall any taxing agency be permitted to request the creation of a fiscal review committee based solely upon the use of a different equalized assessment roll by a redevelopment agency," after "Section 33344.5," and deleted "and taxing entities may request the creation of a fiscal review committee" after "preliminary report shall be prepared" in subdivision (d); and deleted "The provisions of this" and added "This" before "section" in subdivision (f). Stats. 1994, Ch. 936, in effect September 28, 1994, substituted "subdivisions (b), (e), and (n) of Section 33352," for "subdivisions (b), (c), and (m) of Section 33352," after "required by" in subdivision (c).

33328.7. **Reimbursement for costs.** Any costs incurred by a county in preparing a report pursuant to Section 33328, 33328.3, or 33328.5 shall be reimbursed by the redevelopment agency which filed for the report as provided in those sections. In the event a final redevelopment plan is adopted for all or a portion of the project area concerning which the report is prepared, the agency may charge and account for the reimbursed costs as a cost of the redevelopment project. Otherwise these costs shall be accounted for as general administrative expenses of the agency.

History.—Added by Stats. 1977, Ch. 953, p. 2899, in effect September 21, 1977, operative January 1, 1978. Stats. 1992, Ch. 1356, in effect January 1, 1993, deleted "or" after "33328", added ", or 33328.5" after "33328.3", substituted "those" for "such" after "as provided in" in the first sentence, substituted "the" for "such" after "account for" in the second sentence, and substituted "these" for "such" after "Otherwise" in the third sentence.

* * * * *

Chapter 6. Financial Provisions

Article 6. Taxation *

33670. **Division of taxes.** Any redevelopment plan may contain a provision that taxes, if any, levied upon taxable property in a redevelopment project each year by or for the benefit of the State of California, any city, county, city and county, district, or other public corporation (hereinafter sometimes called ''taxing agencies'') after the effective date of the ordinance approving the redevelopment plan, shall be divided as follows:

(a) That portion of the taxes which would be produced by the rate upon which the tax is levied each year by or for each of the taxing agencies upon the total sum of the assessed value of the taxable property in the redevelopment project as shown upon the assessment roll used in connection with the taxation of that property by the taxing agency, last equalized prior to the effective date of the ordinance, shall be allocated to and when collected shall be paid to the respective taxing agencies as taxes by or for the taxing agencies on all other property are paid (for the purpose of allocating taxes levied by or for any taxing agency or agencies which did not include the territory in a redevelopment project on the effective date of the ordinance but to which that territory has been annexed or otherwise included after the effective date, the assessment roll of the county last equalized on the effective date of the ordinance shall be used in determining the assessed valuation of the taxable property in the project on the effective date); and

(b) Except as provided in subdivision (e) or in Section 33492.15, that portion of the levied taxes each year in excess of that amount shall be

* Repealed and added by Stats. 1963, p. 3677, in effect September 20, 1963. Had the effect of renumbering the article and sections and repealed former Section 33954 relating to the operative date of the former article.

allocated to and when collected shall be paid into a special fund of the redevelopment agency to pay the principal of and interest on loans, moneys advanced to, or indebtedness (whether funded, refunded, assumed, or otherwise) incurred by the redevelopment agency to finance or refinance, in whole or in part, the redevelopment project. Unless and until the total assessed valuation of the taxable property in a redevelopment project exceeds the total assessed value of the taxable property in that project as shown by the last equalized assessment roll referred to in subdivision (a), all of the taxes levied and collected upon the taxable property in the redevelopment project shall be paid to the respective taxing agencies. When the loans, advances, and indebtedness, if any, and interest thereon, have been paid, all moneys thereafter received from taxes upon the taxable property in the redevelopment project shall be paid to the respective taxing agencies as taxes on all other property are paid.

(c) In any redevelopment project in which taxes have been divided pursuant to this section prior to 1968, located within any county with total assessed valuation subject to general property taxes for the 1967–68 fiscal year between two billion dollars ($2,000,000,000) and two billion one hundred million dollars ($2,100,000,000), if the total assessed valuation of taxable property within the redevelopment project for the 1967–68 fiscal year was reduced, the total sum of the assessed value of taxable property used as the basis for apportionment of taxes under subdivision (a) shall be reduced by 10 percent for the 1968–69 fiscal year and fiscal years thereafter.

(d) For the purposes of this section, taxes shall not include taxes from the supplemental assessment roll levied pursuant to Chapter 3.5 (commencing with Section 75) of Part 0.5 of Division 1 of the Revenue and Taxation Code for the 1983–84 fiscal year.

(e) That portion of the taxes in excess of the amount identified in subdivision (a) which are attributable to a tax rate levied by a taxing agency for the purpose of producing revenues in an amount sufficient to make annual repayments of the principal of, and the interest on, any bonded indebtedness for the acquisition or improvement of real property shall be allocated to, and when collected shall be paid into, the fund of that taxing agency. This subdivision shall only apply to taxes levied to repay bonded indebtedness approved by the voters of the taxing agency on or after January 1, 1989.

History.—Stats. 1968, p. 2432, in effect August 13, 1968, added (c). Stats. 1970, p. 2824, in effect November 23, 1970, substituted "1968" for "1966" in subdivision (c). Stats. 1981, Ch. 686, in effect January 1, 1982, substituted "to" for "into the funds of" after "paid" in subsection (a) and in the second and third sentences of subsection (b). Stats. 1984, Ch. 946, in effect September 10, 1984, added subdivision (d). Stats. 1989, Ch. 250, in effect January 1, 1990, substituted "that" for "such" after "connection with the taxation of" and "ordinance but to which" in subdivision (a), and "each year in excess of" and "value of taxable property in" in subdivision (b), substituted "the" for "such" after "taxation of that property by", "effective date of" in subdivision (a), and "incurred by", "refinance, in whole or in part,", "collected upon the taxable property in" and "When" in subdivision (b), substituted "the" for "said" after "taxing agencies as taxes by or for" the subdivision (a), added "Except as provided in subdivision (e)," before "that portion of the levied taxes" in subdivision (b), and added subdivision (e). Stats. 1993, Ch. 944, in effect October 8, 1993, added "or in Section 33492.15" after "in subdivision (e)" in the first sentence of subdivision (b) and substituted "the" for "such" after "taxable property in" in the third sentence of subdivision (b); substituted "1967–68 fiscal year" for "fiscal year 1967–1968" after "taxes for the" and after "project for the", and substituted "1968–69 fiscal year" for "fiscal year 1968–1969" after "percent for the" in subdivision (c).

Note.—Section 2 of Stats. 1987, Ch. 6X (First Extra Session), in effect November 16, 1987, provided, in part, that with respect to the adoption of the redevelopment plan within the City of Whittier which includes as the redevelopment project

area thereof all or any portion of a disaster area, as defined in Section 34004 of the Health and Safety Code, based upon the earthquakes of October 1, 1987, and October 4, 1987, for the purposes of Section 33670 of the Health and Safety Code, and for purposes of the allocation of taxes pursuant to Section 33670 and the provisions of any such disaster area redevelopment plan, ''last equalized assessment roll'' and ''base-year assessment roll'' means the assessment roll as reduced in accordance with the provisions of subdivision (b) of Section 170 of the Revenue and Taxation Code.

Construction.—Taxable property within the redevelopment project means currently taxable and it must be redetermined whenever project property is acquired by a tax exempt agency and the loss of revenue that results should be divided proportionately between the redevelopment agency special fund and the taxing agencies. *Redevelopment Agency* v. *San Bernardino County,* 21 Cal.3d 255.

Last Equalized Assessment Roll.—The proper base roll to be used when dividing property tax revenues between taxing agencies and a redevelopment agency is the assessment roll prepared annually and which becomes the last equalized roll on August 20, not the adjusted assessment roll made later in the tax year as the result of assessment appeals board decisions and after a redevelopment plan ordinance had been adopted. *Redevelopment Agency* v. *Los Angeles County,* 75 Cal.App.4th 68.

Penalties and Interest.—A community redevelopment agency is entitled to a share of the delinquency penalties, interest and redemption penalties arising from unpaid property taxes within its jurisdiction when property sold for unpaid taxes is redeemed. *Community Redevelopment Agency* v. *Bloodgood,* 182 Cal.App.3d 342.

Note.—Section 3 of Stats. 1983, Ch. 602, in effect August 31, 1983, provided that

(a) Notwithstanding Section 33674 of the Health and Safety Code, any redevelopment agency which meets all of the requirements of subdivision (b) shall be entitled to be allocated and paid the portion of taxes provided by subdivision (b) of Section 33670 of the Health and Safety Code for the first time during the fiscal year commencing July 1, 1983.

(b) In order to be eligible to receive the tax increment pursuant to subdivision (a), a redevelopment agency shall have done all of the following:

(1) Transmitted the information required by Section 33327 of the Health and Safety Code to the county auditor, assessor, and tax collector and to the State Board of Equalization.

(2) Adopted a redevelopment plan which became effective after July 1, 1982, but prior to August 20, 1982.

(3) Recorded a copy of the description of the redevelopment project area and the statement required by Section 33373 of the Health and Safety Code prior to December 31, 1982.

(4) Transmitted all required documents pursuant to Section 33375 of the Health and Safety Code prior to the effective date of this section.

(c) The county and the State Board of Equalization shall not be required, in implementing this section, to establish a tax rate area for the redevelopment project area for the fiscal year commencing July 1, 1983.

(d) This section shall remain in effect only until January 1, 1985, and as of such date is repealed, unless a later enacted statute, which is chaptered before January 1, 1985, deletes or extends that date.

33670.5. **Allocation between agencies.** Section 33670 fulfills the intent of Section 16 of Article XVI of the Constitution. To further carry out the intent of Section 16 of Article XVI of the Constitution, whenever that provision requires the allocation of money between agencies such allocation shall be consistent with the intent of the people when they approved Section 16 of Article XVI of the Constitution. Whenever money is allocated between agencies by means of a comparison of assessed values for different years, that comparison shall be based on the same assessment ratio. When there are different assessment ratios for the years compared, the assessed value shall be changed so that it is based on the same assessment ratio for the years so compared.

History.—Added by Stats. 1978, Ch. 1207, in effect January 1, 1979, operative January 1, 1981.

33670.8. **Allocation of taxes: redevelopment project areas: City of Santa Cruz and City of Watsonville.** (a) With respect to the allocation of taxes pursuant to Section 33670 in redevelopment project areas within the incorporated City of Santa Cruz, which were already approved on October 17, 1989, the otherwise applicable provisions of this part shall be modified as specified in this subdivision.

For the purpose of determining the portion of taxes to be paid annually to the Redevelopment Agency of the City of Santa Cruz pursuant to Sections 33328, 33670, and 33675 for any redevelopment project which was approved on or before October 17, 1989 ‘‘assessment roll . . . last equalized’’ and ‘‘base-year assessment roll’’ mean the last equalized assessment roll determined pursuant to subdivision (a) of Section 33670 reduced by the same

Return to Property Taxes Law Guide Main Table of Contents

amount as the amount of reduction in the current assessment roll determined pursuant to Section 170 of the Revenue and Taxation Code.

(b) With respect to the allocation of taxes pursuant to Section 33670 in redevelopment project areas within the incorporated City of Watsonville, which were already approved on October 17, 1989, the otherwise applicable provisions of this part shall be modified as specified in this subdivision.

For the purpose of determining the portion of taxes to be paid annually to the Redevelopment Agency of the City of Watsonville pursuant to Sections 33328, 33670, and 33675 for any redevelopment project which was approved on or before October 17, 1989, ''assessment roll . . . last equalized'' and ''base-year assessment roll'' mean the last equalized assessment roll determined pursuant to subdivision (a) of Section 33670 reduced by the same amount as the amount of reduction in the current assessment roll determined pursuant to Section 170 of the Revenue and Taxation Code.

(c) In claiming an allocation of taxes pursuant to Section 33675, as adjusted pursuant to subdivision (b), the redevelopment agency of the City of Watsonville shall consider the economic impact of the allocation on other agencies which have sustained substantial disaster damage and shall negotiate and enter into an agreement with the County of Santa Cruz to avoid further economic hardship.

(d) Within 30 days after receipt of a notice from the Assessor of the County of Santa Cruz establishing the adjustment in the assessment roll pursuant to subdivision (b), the Redevelopment Agency of the City of Watsonville may elect not to be subject to this section by giving written notice of its decision to the County of Santa Cruz. Notwithstanding an election by the Redevelopment Agency of the City of Watsonville not to be subject to this section pursuant to this subdivision, it shall still reimburse the County of Santa Cruz for its cost of revising the property tax assessment rolls and allocations.

(e) Subdivisions (a) and (b) shall apply to allocation of taxes levied on the 1990 and subsequent equalized assessment rolls, upon the request of the redevelopment agencies of the Cities of Santa Cruz and Watsonville, and those agencies shall reimburse the County of Santa Cruz for its cost of revising the property tax assessment rolls and allocations.

(f) (1) The county auditor shall certify to the director of finance of each city which includes a redevelopment project subject to this section when the total sum of the assessed value of the taxable property in each redevelopment project subject to this section as shown upon each current year's equalized assessment roll becomes equal to the total sum of the assessed value of the taxable property in each redevelopment project as shown upon the assessment roll last equalized before October 17, 1989, adjusted by the change in the Consumer Price Index for the San Francisco/Oakland Metropolitan Area between 1989 and the date of the certification pursuant to this subdivision. On the July 1 following the date of certification and each July 1 thereafter, the county auditor shall increase the total sum of the

assessed value of the taxable property in each redevelopment project as shown upon the assessment roll adjusted pursuant to subdivision (a) or (b) by 10 percent of the difference between the total sum of the assessed value of the taxable property in each redevelopment project determined pursuant to subdivision (a) of Section 33670 and the total sum of the assessed value of the taxable property in each redevelopment project as adjusted pursuant to subdivision (a) or (b), until the two total assessed values are equal, and shall report this adjusted value to the other county officials charged with the responsibility of allocating taxes pursuant to Section 33670 and 33675, who shall use this assessed value in determining the portion of taxes to be paid annually to the redevelopment agency subject to this section.

(2) For purposes of this subdivision only, in the event that any redevelopment project area within the incorporated area of the City of Santa Cruz already approved on October 17, 1989, is amended to add territory to the project area, the assessed value of taxable property in the territory added shall be computed separately and the county assessor shall not take the assessed value into account in determining when the total sum of the assessed value of the taxable property in the redevelopment project becomes equal to the total sum of the assessed value of the taxable property as shown on the assessment roll last equalized prior to October 17, 1989, as adjusted pursuant to this subdivision.

(g) With respect to an area added to a redevelopment project by the City of Santa Cruz or the City of Watsonville pursuant to Sections 33458.5 and 33477, the terms ‘‘assessment roll’’ and ‘‘last equalized assessment roll’’ as used in Section 33670 shall mean and refer to the assessment roll as reduced in accordance with the provisions of subdivision (b) of Section 170 of the Revenue and Taxation Code.

History.—Added by Stats. 1990, Ch. 26 (First Extra Ordinary Session), in effect July 18, 1990, operative July 1, 1990. Stats. 1991, Ch. 78, in effect January 1, 1992, numbered the first and second paragraphs of subdivision (f) as paragraphs (1) and (2); substituted “auditor” for “assessor” after “county”, deleted “county auditor and the” after “certify to the” in the first sentence of paragraph (1) of subdivision (f); substituted “auditor” for “assessor” after “the county”, deleted “county auditor” after “value to the” in the second sentence of paragraph (1) of subdivision (f); substituted “City” for “Cities” after “project by the”, and added “the City of” after “Cruz or” in subdivision (g).

33670.9. **Allocation of taxes: disaster area redevelopment plan: City of Oakland.** [Repealed by Stats. 1990, Ch. 26 (First Extraordinary Session), in effect July 18, 1990, operative June 30, 1992.]

33670.9. **Orange County—transfers to general fund.** (a) For a period of 20 years commencing on July 1, 1996, the Orange County Development Agency shall transfer to the general fund of the County of Orange an amount equal to four million dollars ($4,000,000) a year in two equal installments on June 15 and February 15 of each year. The Orange County Development Agency shall not incur any obligation with respect to loans, advances of money, or indebtedness, whether funded, refunded, assumed, or otherwise, that would impair its ability to make the foregoing transfers or that would cause the foregoing transfers to violate Section 16 of Article XVI of the California Constitution or subdivision (b) of Section

33670. Funds allocated to low- and moderate-income housing pursuant to Section 33334.2 shall not be used for purposes of this section.

(b) This section shall not take effect unless and until (1) a plan of adjustment is confirmed in Case No. SA-94-22272-JR in the United States Bankruptcy Court for the Central District of California or (2) a trustee is appointed pursuant to Chapter 10 (commencing with Section 30400) of Division 3 of Title 3 of the Government Code.

History.—Added by Stats. 1995, Ch. 745, in effect January 1, 1996.

33670.95. **Orange County; redevelopment agency payment.** (a) The board of supervisors of a county of the second class may, upon adoption of a resolution or resolutions approved by a majority of all of its members, provide for the repayment by the county's redevelopment agency of its debt to the county for general and specific benefits previously provided by the county to redevelopment project areas within the county. Such resolution or resolutions may provide for the transfer of (1) amounts equal to four million dollars ($4,000,000) a year in two equal installments on June 15 and February 15 of each year and (2) such additional amounts, at such times as are specified in the resolution or resolutions, as may be necessary to assure full repayment of the debt, provided that those additional amounts shall not exceed, in the aggregate, the sum of any amounts required to be repaid by the county to the redevelopment agency pursuant to, or as a consequence of, the final determination described in subdivision (c).

(b) A redevelopment agency of a county of the second class shall not incur any obligation with respect to loans, advances of money, or indebtedness, whether funded, refunded, assumed, or otherwise, that would impair its ability to make the transfers described in subdivision (a) or that would cause those transfers to violate Section 16 of Article XVI of the California Constitution or subdivision (b) of Section 33670. Funds allocated to low- and moderate-income housing pursuant to Section 33334.2 shall not be used for purposes of this section.

(c) This section shall become operative on the earlier of the date that a court of appellate jurisdiction renders a final determination invalidating Chapter 745 of the Statutes of 1995 or the date of a court action suspending or preventing the operation of any provision of Chapter 745. This section shall become inoperative on July 1, 2016, and, as of January 1, 2017, is repealed, unless a later enacted statute, that becomes operative on or before January 1, 2017, deletes or extends the dates on which it becomes inoperative and is repealed.

History.—Added by Stats. 1998, Ch. 724 (AB 2699), in effect January 1, 1999.

33671. **Pledge of portion of taxes.** In any redevelopment plan or in the proceedings for the advance of moneys, or making of loans, or the incurring of any indebtedness (whether funded, refunded, assumed, or otherwise) by the redevelopment agency to finance or refinance, in whole or in part, the redevelopment project, the portion of taxes mentioned in subdivision (b) of

Section 33670 may be irrevocably pledged for the payment of the principal of and interest on such loans, advances, or indebtedness.

33671.5. **Pledge of taxes; priority.** Whenever any redevelopment agency is authorized to, and does, expressly pledge taxes allocated to, and paid into a special fund of, the agency pursuant to Section 33670, to secure, directly or indirectly, the obligations of the agency including, but not limited to, bonded indebtedness and agreements pursuant to subdivision (b) of Section 33401, then that pledge heretofore or hereafter made shall have priority over any other claim to those taxes not secured by a prior express pledge of those taxes.

History.—Added by Stats. 1989, Ch. 1264, in effect January 1, 1990.

33672. **"Taxes" defined.** As used in this article the word "taxes" shall include, but without limitation, all levies on an ad valorem basis upon land or real property.

33672.5. **Allocation of taxes: report: redevelopment agencies.** (a) Upon the written request of a redevelopment agency for the purpose of assisting the agency, the county auditor or other officer responsible for allocation of tax revenues pursuant to Section 33670 shall prepare a statement each fiscal year, commencing with the 1992–93 fiscal year, for each redevelopment project area and each area added to a redevelopment project area by amendment, which provides for all the following:

(1) The total taxable assessed value of secured, unsecured, and state-assessed railroad and nonoperating, nonunitary property.

(2) The total taxable assessed value used by the county auditor to determine the division of taxes required by subdivision (a) of Section 33670.

(3) The total taxable assessed value used by the county auditor to determine the division of taxes required by subdivision (b) of Section 33670.

(4) The estimated amount of taxes calculated pursuant to subdivision (b) of Section 33670, as adjusted by subdivision (e) of Section 33670 and subdivision (a) of Section 33676. The statement shall specify the gross amount of tax-increment revenue allocated to the agency and any payments to other taxing entities that are deducted from the gross amount allocated.

(5) The estimated amount of taxes to be allocated pursuant to subdivisions (c) and (d) of Section 100 of the Revenue and Taxation Code.

(b) If requested to provide a statement pursuant to subdivision (a), the county auditor shall deliver each statement to the respective redevelopment agencies receiving property tax revenue on or before November 30 of each year.

(c) (1) Upon the request of a redevelopment agency pursuant to subdivision (a), and concurrently with the disbursement of those property tax revenues, the county auditor shall prepare a statement which provides the amount of disbursement made pursuant to all of the following:

(A) Section 33670.

(B) Section 100 of the Revenue and Taxation Code.

(C) Supplemental property tax revenues allocated pursuant to Sections 75 to 75.80 of the Revenue and Taxation Code, inclusive.

(2) The statement provided pursuant to this subdivision shall also include corrections, updates, or adjustments, if any, to the property tax revenue amounts and taxable assessed values reported pursuant to subdivision (a) of Section 33670.

(d) The county auditor shall also provide to a redevelopment agency, no later than 30 days after the receipt of a written request from that agency, information or clarification with respect to any statement issued pursuant to this section.

(e) If any redevelopment agency requests a statement or information pursuant to this section, the agency shall reimburse the county auditor for all actual and reasonable costs incurred.

History.—Added by Stats. 1992, Ch. 636, in effect January 1, 1993. Stats. 1999, Ch. 442 (AB 634), in effect January 1, 2000, added "The statement shall specify the gross amount of tax-increment revenue allocated to the agency and any payments to other taxing entities that are deducted from the gross amount allocated." as the second sentence of subdivision (a) (4); and substituted "100" for "98.9" after "Section" in subdivision (a)(5) and subdivision (c)(1)(B).

33672.7. **Project area disbursements.** On or before August 15 of each year, the county auditor or other officer responsible for allocation of tax revenues pursuant to Section 33670 shall prepare a statement for each project area that provides the amount of disbursement made in the prior fiscal year pursuant to Section 33670 and the amounts of disbursement made pursuant to Sections 33401, 33607.5, 33607.7, and 33676.

History.—Added by Stats. 1998, Ch. 39 (SB 258), in effect January 1, 1999.

33673. **Taxation of leased property.** Whenever property in any redevelopment project has been redeveloped and thereafter is leased by the redevelopment agency to any person or persons or whenever the agency leases real property in any redevelopment project to any person or persons for redevelopment, the property shall be assessed and taxed in the same manner as privately owned property, and the lease or contract shall provide that the lessee shall pay taxes upon the assessed value of the entire property and not merely the assessed value of his or its leasehold interest.

33673.1. **Notice of property leases.** Every redevelopment agency shall provide notice to the local assessor within 30 days whenever the agency leases real property in a redevelopment project to any person or persons for redevelopment. The notice shall provide the date on which the lessee acquires the beneficial use of the leased property. The notice shall be accompanied by a memorandum of lease and a map of the leased property.

History.—Added by Stats. 1985, Ch. 650, in effect January 1, 1986.

33674. **Taxes allocable and payable for first time.** The portion of taxes mentioned in subdivision (b) of Section 33670 shall not be allocable and payable for the first time until the tax year which begins after the December 1st next following the transmittal of the documents as required in Section 33375 or Section 33457.

History.—Added by Stats. 1967, p. 3019, in effect November 8, 1967. Stats. 1997, Ch. 940 (SB 1105), in effect January 1, 1998, substituted "December" for "January" after "begins after the" in the first sentence.

33674.5. **Redevelopment agency tax payments.** (a) Notwithstanding Section 33674, any redevelopment agency which meets all of the requirements of subdivision (b) shall be entitled to be allocated and paid the portion of taxes provided by subdivision (b) of Section 33670 for the first time during the fiscal year commencing July 1, 1984.

(b) In order to be eligible to receive the tax increment pursuant to subdivision (a), a redevelopment agency shall have done all of the following:

(1) Transmitted the information required by Section 33327 to the county auditor, assessor, and tax collector and to the State Board of Equalization.

(2) Adopted a redevelopment plan which became effective after December 1, 1983, but prior to January 1, 1984.

(3) Recorded a copy of the description of the redevelopment project area and the statement required by Section 33373 prior to December 31, 1983.

(4) Transmitted all required documents pursuant to Section 33375 prior to the effective date of this section.

(c) The county and the State Board of Equalization shall not be required, in implementing this section, to establish a tax rate area for the redevelopment project area for the fiscal year commencing July 1, 1984.

(d) This section shall remain in effect only until January 1, 1986, and as of that date is repealed, unless a later enacted statute, which is chaptered before January 1, 1986, deletes or extends that date.

History.—Added by Stats. 1984, Ch. 1224, in effect September 17, 1984.

Note.—Section 3 of Stats. 1984, Ch. 1224, provided no payment by state to local governments because of this act, however, a local agency or school district may pursue any remedies to obtain reimbursement.

33675. **Procedure for allocation and payment of taxes.** (a) The portion of taxes required to be allocated pursuant to subdivision (b) of Section 33670 shall be allocated and paid to the agency by the county auditor or officer responsible for the payment of taxes into the funds of the respective taxing agencies pursuant to the procedure contained in this section.

(b) Not later than October 1 of each year, for each redevelopment project for which the redevelopment plan provides for the division of taxes pursuant to Section 33670, the agency shall file, with the county auditor or officer described in subdivision (a) a statement of indebtedness and a reconciliation statement certified by the chief financial officer of the agency.

(c) (1) For each redevelopment project for which a statement of indebtedness is required to be filed, the statement of indebtedness shall contain all of the following:

(A) For each loan, advance, or indebtedness incurred or entered into, all of the following information:

(i) The date the loan, advance, or indebtedness was incurred or entered into.

(ii) The principal amount, term, purpose, interest rate, and total interest of each loan, advance, or indebtedness.

(iii) The principal amount and interest due in the fiscal year in which the statement of indebtedness is filed for each loan, advance, or indebtedness.

(iv) The total amount of principal and interest remaining to be paid for each loan, advance, or indebtedness.

(B) The sum of the amounts determined under clause (iii) of subparagraph (A).

(C) The sum of the amounts determined under clause (iv) of subparagraph (A).

(D) The available revenues as of the end of the previous year, as determined pursuant to paragraph (10) of subdivision (d).

(2) The agency may estimate the amount of principal or interest, the interest rate, or term of any loan, advance, or indebtedness if the nature of the loan, advance, or indebtedness is such that the amount of principal or interest, the interest rate or term cannot be precisely determined. The agency may list on a statement of indebtedness any loan, advance, or indebtedness incurred or entered into on or before the date the statement is filed.

(d) For each redevelopment project for which a reconciliation statement is required to be filed, the reconciliation statement shall contain all of the following:

(1) A list of all loans, advances, and indebtedness listed on the previous year's statement of indebtedness.

(2) A list of all loans, advances, and indebtedness, not listed on the previous year's statement of indebtedness, but incurred or entered into in the previous year and paid in whole or in part from revenue received by the agency pursuant to Section 33670. This listing may aggregate loans, advances, and indebtedness incurred or entered into in the previous year for a particular purpose (such as relocation expenses, administrative expenses, consultant expenses, or property management expenses) into a single item in the listing.

(3) For each loan, advance, or indebtedness described in paragraph (1) or (2), all of the following information:

(A) The total amount of principal and interest remaining to be paid as of the later of the beginning of the previous year or the date the loan, advance, or indebtedness was incurred or entered into.

(B) Any increases or additions to the loan, advance, or indebtedness occurring during the previous year.

(C) The amount paid on the loan, advance, or indebtedness in the previous year from revenue received by the agency pursuant to Section 33670.

(D) The amount paid on the loan, advance, or indebtedness in the previous year from revenue other than revenue received by the agency pursuant to Section 33670.

(E) The total amount of principal and interest remaining to be paid as of the end of the previous fiscal year.

(4) The available revenues of the agency as of the beginning of the previous fiscal year.

(5) The amount of revenue received by the agency in the previous fiscal year pursuant to Section 33670.

(6) The amount of available revenue received by the agency in the previous fiscal year other than pursuant to Section 33670.

(7) The sum of the amounts specified in subparagraph (D) of paragraph (3), to the extent that the amounts are not included as available revenues pursuant to paragraph (6).

(8) The sum of the amounts specified in paragraphs (4), (5), (6), and (7).

(9) The sum of the amounts specified in subparagraphs (C) and (D) of paragraph (3).

(10) The amount determined by subtracting the amount determined under paragraph (9) from the amount determined under paragraph (8). The amount determined pursuant to this paragraph shall be the available revenues as of the end of the previous fiscal year.

(e) For the purposes of this section, available revenues shall include all cash or cash equivalents held by the agency that were received by the agency pursuant to Section 33670 and all cash or cash equivalents held by the agency that are irrevocably pledged or restricted to payment of a loan, advance, or indebtedness that the agency has listed on a statement of indebtedness. In no event shall available revenues include funds in the agency's Low and Moderate Income Housing Fund established pursuant to Section 33334.3. For the purposes of determining available revenues as of the end of the 1992–93 fiscal year, an agency shall conduct an examination or audit of its books and records for the 1990–91, 1991–92, and 1992–93 fiscal years to determine the available revenues as of the end of the 1992–93 fiscal year.

(f) For the purposes of this section, the amount an agency will deposit in its Low and Moderate Income Housing Fund established pursuant to Section 33334.3 shall constitute an indebtedness of the agency. For the purposes of this section, no loan, advance, or indebtedness that an agency intends to pay from its Low and Moderate Income Housing Fund established pursuant to Section 33334.3 shall be listed on a statement of indebtedness or reconciliation statement as a loan, advance, or indebtedness of the agency. For the purposes of this section, any statutorily authorized deficit in or borrowing from an agency's Low and Moderate Income Housing Fund established pursuant to Section 33334.3 shall constitute an indebtedness of the agency.

(g) The county auditor or officer shall, at the same time or times as the payment of taxes into the funds of the respective taxing agencies of the county, allocate and pay the portion of taxes provided by subdivision (b) of Section 33670 to each agency. The amount allocated and paid shall not exceed the amount determined pursuant to subparagraph (C) of paragraph (1) of subdivision (c) minus the amount determined pursuant to subparagraph (D) of paragraph (1) of subdivision (c).

(h) (1) The statement of indebtedness constitutes prima facie evidence of the loans, advances, or indebtedness of the agency.

(2) (A) If the county auditor or other officer disputes the amount of loans, advances, or indebtedness as shown on the statement of indebtedness, the

county auditor or other officer shall, within 30 days after receipt of the statement, give written notice to the agency thereof.

(B) The agency shall, within 30 days after receipt of notice pursuant to subparagraph (A), submit any further information it deems appropriate to substantiate the amount of any loans, advances, or indebtedness which has been disputed. If the county auditor or other officer still disputes the amount of loans, advances, or indebtedness, final written notice of that dispute shall be given to the agency, and the amount disputed may be withheld from allocation and payment to the agency as otherwise required by subdivision (g). In that event, the auditor or other officer shall bring an action in the superior court in declaratory relief to determine the matter not later than 90 days after the date of the final notice.

(3) In any court action brought pursuant to this section, the issue shall involve only the amount of loans, advances, or indebtedness, and not the validity of any contract or debt instrument or any expenditures pursuant thereto. Payments to a trustee under a bond resolution or indenture of any kind or payments to a public agency in connection with payments by that public agency pursuant to a lease or bond issue shall not be disputed in any action under this section. The matter shall be set for trial at the earliest possible date and shall take precedence over all other cases except older matters of the same character. Unless an action is brought within the time provided for herein, the auditor or other officer shall allocate and pay the amount shown on the statement of indebtedness as provided in subdivision (g).

(i) Nothing in this section shall be construed to permit a challenge to or attack on matters precluded from challenge or attack by reason of Sections 33500 and 33501. However, nothing in this section shall be construed to deny a remedy against the agency otherwise provided by law.

(j) The Controller shall prescribe a uniform form of statement of indebtedness and reconciliation statement. These forms shall be consistent with this section. In preparing these forms, the Controller shall obtain the input of county auditors, redevelopment agencies, and organizations of county auditors and redevelopment agencies.

(k) For the purposes of this section, a fiscal year shall be a year that begins on July 1 and ends the following June 30.

History.—Added by Stats. 1976, Ch. 1337, p. 6069, in effect January 1, 1977. Stats. 1977, Ch. 246, in effect January 1, 1978, substituted "Controller" for "State Board of Equalization" in paragraph (3), subdivision (c). Stats. 1980, Ch. 676, in effect January 1, 1981, substituted "over" for "of" after "precedence" in the eighth sentence of subdivision (e) and "However" for "provided that" before "nothing" in the second sentence of subdivision (f). Stats. 1993, Ch. 942, in effect January 1, 1994, substituted "October 1" for "the first day of October" after "Not later than", added "for each redevelopment . . . to Section 33670," after "of each year,", added a comma after "shall file"; deleted "of this section" after "subdivision (a)", added "and a reconciliation statement" after "statement of indebtedness"; deleted "to" after "certified"; substituted "financial" for "fiscal" after "chief", and deleted "for each redevelopment project . . . to Section 33670" after "of the agency" in subdivision (b); expanded subdivisions (c), (d), (e), (f), (g), and (h); relettered former subdivision (f) as subdivision (i); and added subdivisions (j) and (k).

Construction.—County was barred from challenging a redevelopment agency's past claims for tax increment revenues as the result of its failure to give notice as prescribed by this section. *Santa Cruz County* v. *City of Watsonville,* 177 Cal.App.3d 831. It's the county auditor's function to see that the aggregate amount of tax revenues paid to a redevelopment agency does not exceed the aggregate of its indebtedness, and it is only when the agency's total indebtedness has been paid that tax increment revenues are to be paid to other tax entities such as school districts. *Marek* v. *Napa Community Redevelopment Agency,* 46 Cal.3d 1070.

33676. **Election to receive taxes allocable.** (a) Prior to the adoption by the legislative body of a redevelopment plan providing for tax increment financing pursuant to Section 33670, any affected taxing agency may elect to be allocated, and every school district and community college district shall be allocated, in addition to the portion of taxes allocated to the affected taxing agency pursuant to subdivision (a) of Section 33670, all or any portion of the tax revenues allocated to the agency pursuant to subdivision (b) of Section 33670 attributable to one or more of the following:

(1) Increases in the rate of tax imposed for the benefit of the taxing agency which levy occurs after the tax year in which the ordinance adopting the redevelopment plan becomes effective.

(2) If an agency pursuant to Section 33354.5 amends a redevelopment plan that does not utilize tax increment financing and pursuant to subdivision (a) of Section 33670 uses the assessment roll last equalized prior to the effective date of the ordinance originally adopting the redevelopment plan, an affected taxing agency may elect to be allocated all or any portion of the tax revenues allocated to the agency pursuant to subdivision (b) of Section 33670 that the affected taxing agency would receive if the agency were to use the assessment roll last equalized prior to the effective date of the ordinance amending the redevelopment plan to add tax increment financing.

(b) (1) Any local education agency that is a basic aid district or office at the time the ordinance adopting a redevelopment plan is adopted and that receives no state funding, other than that provided pursuant to Section 6 of Article IX of the California Constitution, pursuant to Section 2558, 42238, or 84751, as appropriate, of the Education Code, shall receive annually its percentage share of the property taxes from the project area allocated among all of the affected taxing entities during the fiscal year the funds are allocated, increased by an amount equal to the lesser of the following:

(A) The percentage growth in assessed value that occurs throughout the district, excluding the portion of the district within the redevelopment project area.

(B) Eighty percent of the growth in assessed value that occurs within the portion of the district within the redevelopment project area.

(2) Subparagraphs (A) and (B) of paragraph (1) shall not apply to a redevelopment plan adopted by the legislative body of a community if both of the following occur:

(A) The median household income in the community in which the redevelopment project area is located is less than 80 percent of the median household income in the county in which the redevelopment project area is located.

(B) The preliminary plan for the redevelopment plan was adopted on or before September 1, 1993, and the redevelopment plan was adopted on or before August 1, 1994.

(3) Any local education agency that is a basic aid district or office at the time the ordinance amending a redevelopment plan is adopted pursuant to

Section 33607.7 and that receives no state funding, other than that provided pursuant to Section 6 of Article IX of the California Constitution, pursuant to Section 2558, 42238, or 84751, as appropriate, of the Education Code, shall receive either of the following:

(A) If an agreement exists that requires payments to the basic aid district, the amount required to be paid by an agreement between the agency and the basic aid district entered into prior to January 1, 1994.

(B) If an agreement requiring those payments does not exist, the percentage share of the increase in property taxes from the project area allocated among all of the affected taxing entities during the fiscal year the funds in the project area are allocated, derived from 80 percent of the growth in assessed value that occurs within the portion of the district within the redevelopment project area from the year in which the amendment takes effect pursuant to subdivision (c) of Section 33607.7.

(4) The redevelopment agency shall subtract from any payments made pursuant to this section the amount that a basic aid district receives pursuant to Sections 33607.5 and 33607.7 for the purposes of either paragraph (1) of subdivision (h) of Section 42238 of the Education Code or either Section 2558 or 84751 of the Education Code.

(c) The governing body of any affected taxing agency, other than a school district and a community college district, electing to receive allocation of taxes pursuant to this section in addition to taxes allocated to it pursuant to subdivision (a) of Section 33670 shall adopt a resolution to that effect and transmit the same, prior to the adoption of the redevelopment plan, to (1) the legislative body, (2) the agency, and (3) the official or officials performing the functions of levying and collecting taxes for the affected taxing agency. Upon receipt by the official or officials of the resolution, allocation of taxes pursuant to this section to the affected taxing agency that has elected to receive the allocation pursuant to this section by the adoption of the resolution and allocation of taxes pursuant to this section to every school district and community college district shall be made at the time or times allocations are made pursuant to subdivision (a) of Section 33670.

(d) An affected taxing agency, at any time after the adoption of the resolution, may elect not to receive all or any portion of the additional allocation of taxes pursuant to this section by rescinding the resolution or by amending the same, as the case may be, and giving notice thereof to the legislative body, the agency, and the official or officials performing the functions of levying and collecting taxes for the affected taxing agency. After receipt of a notice by the official or officials that an affected taxing agency has elected not to receive all or a portion of the additional allocation of taxes by rescission or amendment of the resolution, any allocation of taxes to the affected taxing agency required to be made pursuant to this section shall not thereafter be made but shall be allocated to the agency and the affected taxing agency shall thereafter be allocated only the portion of taxes provided for in subdivision (a) of Section 33670. After receipt of a notice by the official or

officials that an affected taxing agency has elected to receive additional tax revenues attributable to only a portion of the increases in the rate of tax, only that portion of the tax revenues shall thereafter be allocated to the affected taxing agency in addition to the portion of taxes allocated pursuant to subdivision (a) of Section 33670, and the remaining portion thereof shall be allocated to the agency.

(e) As used in this section, ''affected taxing agency'' means and includes every public agency for the benefit of which a tax is levied upon property in the project area, whether levied by the public agency or on its behalf by another public agency.

(f) This section applies only to redevelopment projects for which a final redevelopment plan is adopted pursuant to Article 5 (commencing with Section 33360) of Chapter 4 on or after January 1, 1977.

History.–Added by Stats. 1976, Ch. 1162, p. 5241, in effect January 1, 1977. Stats. 1977, Ch. 579, in effect January 1, 1978 added "of this part" to subdivision (e). Also renumbered from "33675" to "33676". Stats. 1984, Ch. 147, in effect January 1, 1985, substituted "and unless an agreement . . . college district shall elect" for "any affected taxing agency may elect", added "one or both . . . following:" after "33670 attributable to", added "(1)" before "increases", and added subsection (2) to subdivision (a); deleted "of this part" after "Chapter 4" in subdivision (e); and made nonsubstantive changes throughout the section. Stats. 1990, Ch. 1368, in effect September 27, 1990, substituted "more" for "both" after "one or" in subdivision (a); and added subsection (3) to subdivision (a). Stats. 1993, Ch. 942, in effect January 1, 1994, deleted "and unless an agreement is entered into or payments are otherwise distributed by the agency in accordance with Section 33401," after "to Section 33670", added "to be allocated" after "agency may elect", added "district" after "school", and deleted "elect, to" after "district shall" in subdivision (a); deleted former subparagraph (a)(2) which stated "Increases in the assessed value of the taxable property in the redevelopment project area, as the assessed value is established by the assessment roll last equalized prior to the effective date of the ordinance adopting the redevelopment plan pursuant to subdivision (a) of Section 33670, which are, or otherwise would be, calculated annually pursuant to subdivision (f) of Section 110.1 of the Revenue and Taxation Code."; renumbered former subparagraph (a)(3) as (a)(2); added subdivision (b); relettered former subdivisions (b), (c), (d), and (e) as (c), (d), (e), and (f), respectively; and added ", other than a school district and a community college district," after "taxing agency" in the first sentence, and added "and allocation of taxes pursuant to this section to every school district and community college district" after "adoption of the resolution" in the second sentence of subdivision (c). Stats. 1994, Ch. 936, in effect January 1, 1995, substituted "84751" for "84750" after "2558, 42238, or" in subdivision (b)(3); deleted "of" after "area allocated among" in subdivision (b)(3)(B); substituted "Sections 33607.5 and 33607.7" for "Section 33607.5" after "receives pursuant to", and substituted "either Section 2558 or Section 84751" for "Section 84750" after "Education Code or" in subdivision (b)(4). Stats. 1994, Ch. 146, in effect January 1, 1995, substituted "that" for "which" twice and deleted "to add tax increment financing" after "increment financing" in paragraph (2) of subdivision (a); added "requiring those payments" after "If an agreement" in paragraph (3)(B) of subdivision (b); substituted "that" for "which" after "taxing agency" in subdivision (c); substituted "applied" for "shall apply" in subdivision (f). Stats. 1996, Ch. 799, in effect January 1, 1997, substituted "tax increment" for "tax-increment" after "plan providing for" in subdivision (a); substituted "84751" for "84750" before ", as appropriate," in paragraph (1) and substituted "Section 2558 or 84751" for "Section 2558 or Section 84751" after "Education Code or either" in paragraph (4) of subdivision (b).

Note.—Section 17 of Stats. 1984, Ch. 147, provided no payment by state to local governments because of this act, however, a local agency or school district may pursue any remedies to obtain reimbursement.

Construction.—A school district's action to require payment of a portion of tax revenues pursuant to this section was properly decided in the district's favor, even though the then operative version of the section required the district to elect, prior to the adoption of the redevelopment plan at issue, to be allocated the revenues, and the district did not make such an election until afterward. The legislative history indicated that the Legislature intended that the payment of the funds be mandatory. *Santa Ana Unified School District* v. *Orange County Development Agency,* 90 Cal.App.4th 404.

33677. **Separate computation of taxes.** The amount of taxes allocated to the redevelopment agency pursuant to Section 33670 shall be separately computed for each constituent project area merged into a single project area pursuant to Section 33460, and for the original project area and each separate addition of land to the project area made by amendment of the redevelopment plan pursuant to Section 33450. The section is declaratory of existing law with respect to amendments to redevelopment plans.

History.–Added by Stats. 1976, Ch. 1338, p. 6073, in effect January 1, 1977. Stats. 1977, Ch. 579, in effect January 1, 1978 renumbered section from "33675" to "33677".

33677.5. **Tax offset within redevelopment project area.** A county auditor shall only offset excess amounts of property tax revenues allocated to a redevelopment project against property tax revenues of that redevelopment project, and not against the property tax revenues of another redevelopment project governed by the same redevelopment agency.

History.-Added by Stats. 1992, Ch. 636, in effect January 1, 1993.

33678. **Redevelopment tax-increment revenues not proceeds of taxes within meaning of Article XIII B.** (a) This section implements and fulfills the intent of this article and of Article XIII B and Section 16 of Article XVI of the California Constitution. The allocation and payment to an agency of the portion of taxes specified in subdivision (b) of Section 33670 for the purpose of paying principal of, or interest on, loans, advances, or indebtedness incurred for redevelopment activity, as defined in subdivision (b) of this section, shall not be deemed the receipt by an agency of proceeds of taxes levied by or on behalf of the agency within the meaning or for the purposes of Article XIII B of the California Constitution, nor shall such portion of taxes be deemed receipt of proceeds of taxes by, or an appropriation subject to limitation of, any other public body within the meaning or for purposes of Article XIII B of the California Constitution or any statutory provision enacted in implementation of Article XIII B. The allocation and payment to an agency of this portion of taxes shall not be deemed the appropriation by a redevelopment agency of proceeds of taxes levied by or on behalf of a redevelopment agency within the meaning or for purposes of Article XIII B of the California Constitution.

(b) As used in this section, ''redevelopment activity'' means either of the following:

(1) Redevelopment meeting all of the following criteria:

(A) Is redevelopment as prescribed in Sections 33020 and 33021.

(B) Primarily benefits the project area.

(C) None of the funds are used for the purpose of paying for employee or contractual services of any local governmental agency unless these services are directly related to the purpose of Sections 33020 and 33021 and the powers established in this part.

(2) Payments authorized by Section 33607.5.

(c) Should any law hereafter enacted, without a vote of the electorate, confer taxing power upon an agency, the exercise of that power by the agency in any fiscal year shall be deemed a transfer of financial responsibility from the community to the agency for that fiscal year within the meaning of subdivision (a) of Section 3 of Article XIII B of the California Constitution.

History.-Added by Stats. 1980, Ch. 1342, in effect September 30, 1980. Stats. 1993, Ch. 942, in effect January 1, 1994, substituted "this" for "such" after "agency of" in the third sentence of subdivision (a); added "either of the following:" after "means" in subdivision (b); created paragraph (1) of subdivision (b) with the balance of former subdivision (b) and substituted "Redevelopment" for "redevelopment" before "meeting" therein; relettered former paragraphs (1), (2), and (3) of subdivision (b) as subparagraphs (A), (B), and (C), respectively; substituted "these" for "such" after "unless" in subparagraph (C) of subdivision (b); added paragraph (2) to subdivision (b); added subdivision letter (c) before the former second paragraph of subdivision (b) and substituted "that" for "such" twice therein.

Construction.—A sales and use tax ordinance adopted by a redevelopment agency did not violate Article XIII B of the Constitution because there was a transfer of financial responsibility to the agency within the meaning of Article XIII B, Section 3(a) and this section. *Huntington Park Redevelopment Agency* v. *Martin,* 38 Cal.3d 100. In enacting this section, the Legislature properly exercised its powers to resolve the constitutional ambiguity created by Article XIII B of the Constitution; and because the means chosen were not arbitrary, unreasonable, or repugnant to the literal language of Article XIII B, the Legislature's judgment that the receipt of tax increment revenues by redevelopment agencies does not constitute receipt of taxes or proceeds of taxes within the meaning of Article XIII B would not be disturbed. *Brown* v. *Community Redevelopment Agency,* 168 Cal.App.3d 1014. This section is a valid legislative interpretation and reconciliation of Article XVI, Section 16 of the Constitution and Article XIII B of the Constitution, which fails to mention its effect on the redevelopment process. In enacting this section, the Legislature intended to interpret the inter-relationship between said provisions and to dispel any ambiguity. *Bell Community Redevelopment Agency* v. *Woosley,* 169 Cal.App.3d 24. Under this section, which provides that tax increment financing is not deemed to be the "proceeds of taxes," the source of funds used by a redevelopment agency is exempt from the scope of Article XIIIB, Section 6 of the Constitution. Although Section 6 does not expressly discuss the source of funds used by an agency to fund a program, the historical and contextual context of the section demonstrates that it applies only to costs recovered solely from tax revenues. *Redevelopment Agency* v. *Commission on State Mandates,* 55 Cal.App.4th 976. This section is constitutionally valid. Article XIII B of the California Constitution is vague and uncertain with respect to tax increment financing, and the legislative clarification in this section is neither arbitrary and unreasonable, nor repugnant to the language of Article XIII B. *City of El Monte* v. *Commission on State Mandates,* 83 Cal.App.4th 266.

33679. **Public hearing requirements.** Before an agency commits to use the portion of taxes to be allocated and paid to an agency pursuant to subdivision (b) of Section 33670 for the purpose of paying all or part of the value of the land for, and the cost of the installation and construction of, any publicly owned building, other than parking facilities, the legislative body shall hold a public hearing.

Notice of the time and place of the public hearing shall be published in a newspaper of general circulation in the community for at least two successive weeks prior to the public hearing. There shall be available for public inspection and copying, at a cost not to exceed the cost of duplication, a summary which includes all of the following:

(a) Estimates of the amount of such taxes proposed to be used to pay for such land and construction of any publicly owned building, including interest payments.

(b) Sets forth the facts supporting the determinations required to be made by the legislative body pursuant to Section 33445.

(c) Sets forth the redevelopment purpose for which such taxes are being used to pay for the land and construction of such publicly owned building.

The summary shall be made available to the public for inspection and copying no later than the time of the first publication of the notice of the public hearing.

History.-~~Added~~ by Stats. 1980, Ch. 1342, in effect September 30, 1980.

Construction.—School districts had standing to challenge the validity of a construction financing contract between a county and a redevelopment agency that provided for tax increment financing, authorized under Article XVI, Section 16 of the California Constitution, to pay for the cost of a proposed courthouse. The school districts were "affected taxing entities", whose future tax base could be limited by implementation of the contract. *Meany* v. *Sacramento Housing and Redevelopment Agency,* 13 Cal.App.4th 566.

PART 1.5. COMMUNITY REDEVELOPMENT DISASTER PROJECT LAW *

34000. **Legislative findings and declarations.** (a) (1) The Legislature finds and declares all of the following:

(A) Floods, fires, hurricanes, earthquakes, storms, tidal waves, or other catastrophes are disasters that can harm the public health, safety and welfare. Communities need effective methods for rebuilding after disasters.

(B) The extraordinary powers of redevelopment agencies have been and can be useful in the reconstruction of buildings and in stimulating local economic activity.

(C) The procedures and requirements of the Community Redevelopment Law (Part 1 (commencing with Section 33000)) restrict the ability of local officials to respond quickly after disasters.

(2) In enacting this part, it is, therefore, the intent of the Legislature to provide communities with alternative procedures and requirements for redevelopment after disasters.

(b) Any redevelopment agency or project area established pursuant to the Community Redevelopment Financial Assistance and Disaster Project Law (former Part 1.5 (commencing with Section 34000)), as that law existed prior to the effective date of the act that repeals that law, shall remain in existence and subject to that law as if the Legislature had not repealed that law.

(c) This part shall apply only to redevelopment activities undertaken pursuant to its provisions on and after the effective date of the act that adds this part.

(d) This part is known and may be cited as the Community Redevelopment Disaster Project Law.

34001. **Authorization to establish redevelopment agency.** (a) Except as specifically provided in this part, a community shall comply with the Community Redevelopment Law.

(b) A community may establish a redevelopment agency, and adopt and implement a redevelopment plan pursuant to this part, within a disaster area if the community has commenced the adoption of the redevelopment plan within six months after the President of the United States has determined the disaster to be a major disaster pursuant to paragraph (1) of subdivision (a) of Section 34002 and the legislative body has adopted the redevelopment plan within 24 months after the President of the United States has determined the disaster to be a major disaster pursuant to paragraph (1) of subdivision (a) of Section 34002.

* Part 1.5 was added by Stats. 1995, Ch. 186, in effect January 1, 1996.

34002. **Definitions.** (a) As used in this part:

(1) ''Disaster'' means any flood, fire, hurricane, earthquake, storm, tidal wave, or other catastrophe occurring on or after January 1, 1996, for which the Governor of the state has certified the need for assistance and which the President of the United States has determined to be a major disaster pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Public Law 93-288), as it may be from time to time amended.

(2) ''Project area'' is an area that meets both of the following requirements:

(A) It is an area that is predominantly urbanized, as that term is defined in paragraph (3).

(B) It is limited to an area in which the disaster damage has caused conditions that are so prevalent and so substantial that they have caused a reduction, or a lack, of the normal predisaster usage of the area to an extent that causes a serious physical and economic burden that cannot reasonably be expected to be reversed or alleviated during the term of the redevelopment plan by private enterprise or governmental action, or both, without redevelopment.

(3) ''Predominantly urbanized'' means that not less than 80 percent of the land in the project area meets the requirements of paragraphs (1) and (3) of subdivision (b) of Section 33320.1.

(4) ''Redevelopment agency'' means any agency provided for and authorized to function pursuant to the Community Redevelopment Law or this part.

(b) Except as otherwise provided in this part, all words, terms, and phrases in this part shall have the same meanings as set forth in the Community Redevelopment Law.

PART 2. HOUSING AUTHORITIES

CHAPTER 1.5. TAX EXEMPTION OF HOUSING AUTHORITY PROPERTY *

34400. **Declaration of policy.** It has been found and declared in the Housing Authorities Law and the Housing Cooperation Law (a) that there exist in the State housing conditions which constitute a menace to the health, safety, morals and welfare of the residents of the State; (b) that these conditions necessitate excessive and disproportionate expenditures of public funds for crime prevention and punishment, public health and safety, fire and accident prevention, and other public services and facilities; (c) that the public interest requires the remedying of these conditions by the creation of housing authorities to undertake projects for slum clearance and for providing safe and sanitary dwelling accommodations for persons who lack sufficient income to enable them to live in decent, safe and sanitary dwellings without overcrowding; and (d) that such housing projects are for public uses and purposes and are governmental functions of state concern. As a matter of legislative determination, it is hereby found and declared that the property and bonds of a housing authority are of such character as shall be exempt from taxation.

34401. **Property of housing authorities exempt from taxation.** The property of an authority is exempt from all taxes and special assessments of the State or any city, county, or political subdivision of the State. In lieu of such taxes or special assessments the authority may agree to make payments to any city, county, or political subdivision of the State for services, improvements, or facilities furnished by such city, county, or political subdivision for the benefit of a housing project owned by the authority; but in no event shall such payments exceed the estimated cost to such city, county, or political subdivision of the services, improvements, or facilities.

34402. **Bonds of housing authorities exempt from taxation.** The bonds of an authority are issued for an essential public and governmental purpose, and, together with interest thereon and income therefrom, are exempt from all taxes.

* The provisions of this chapter, except as otherwise noted, were added by Stats. 1953, p. 814, in effect September 9, 1953.

DIVISION 27. CALIFORNIA POLLUTION CONTROL FINANCING AUTHORITY ACT

CHAPTER 1. CALIFORNIA POLLUTION CONTROL FINANCING AUTHORITY

Article 4. Construction and Leases of Facilities

* * * * *

44556. **Authority property exempt from taxation.** The authority shall not be required to pay any property taxes or assessments upon, or in respect to, a project or any property acquired by or for the authority under the provisions of this division or upon the income therefrom, so long as the authority holds title to such project or the property or facilities comprised in the project. The exemption of the authority from taxation of any project herein provided shall cease forthwith when title to such property is transferred from the authority to any participating party. The provisions of this section shall not exempt any participating party from taxation with respect to any project, or the property of facilities comprised in any project, which may otherwise be applicable to such participating party.

History.—Added by Stats. 1975, Ch. 957, p. 2222, in effect January 1, 1976.

Return to Property Taxes Law Guide Main Table of Contents

PUBLIC RESOURCES CODE

DIVISION 4. FORESTS, FORESTRY AND RANGE AND FORAGE LANDS

PART 2. PROTECTION OF FOREST, RANGE AND FORAGE LANDS

CHAPTER 1. PREVENTION AND CONTROL OF FOREST FIRES

Article 3. Responsibility For Fire Protection

* * * * *

4125. **State responsibility areas; classification; maps.** (a) The board shall classify all lands within the state, without regard to any classification of lands made by or for any federal agency or purpose, for the purpose of determining areas in which the financial responsibility of preventing and suppressing fires is primarily the responsibility of the state. The prevention and suppression of fires in all areas that are not so classified is primarily the responsibility of local or federal agencies, as the case may be.

(b) On or before July 1, 1991, and every 5th year thereafter, the department shall provide copies of maps identifying the boundaries of lands classified as state responsibility pursuant to subdivision (a) to the county assessor for every county containing any of those lands. The department shall also notify county assessors of any changes to state responsibility areas within the county resulting from periodic boundary modifications approved by the board.

(c) A notice shall be posted at the offices of the county recorder, county assessor, and county planning agency that identifies the location of the map, and of any information received by the county subsequent to the receipt of the map regarding changes to state responsibility areas within the county.

History.-Added by Stats. 1965, Ch. 1144, in effect September 17, 1965. Stats. 1989, Ch. 380, in effect January 1, 1990, added the subdivision letters and added subdivision (b). Stats. 1997, Ch. 7 (AB 6) (First Extraordinary Session), in effect January 1, 1998, operative on March 1, 1998, added subdivision (c). Stats. 1998, Ch. 2 (SB 71), in effect February 28, 1998, changed the March 1, 1998, operative date to June 1, 1998. Stats. 1998, Ch. 65 (AB 1195), in effect June 9, 1998, substituted "that" for "which" after "all areas" in the second sentence of subdivision (a) and substituted "of those" for "such" after "containing any" in the first sentence of subdivision (b).

* * * * *

CHAPTER 8. FOREST PRACTICE ACT

Construction.—A county's amendments to its zoning ordinance controlling the location of commercial timber harvesting were not preempted by state statutes (Public Resources Code Sections 4511–4628) governing the conduct of timber harvest operations. Although Public Resources Code Section 4516.5 expressly preempts local attempts to regulate the conduct of timber operations, the ordinance instead addressed where the operations could take place. Government Code Sections 51100–51155 contemplate that local zoning authority be exercised on those issues, and other pertinent legislation demonstrates the Legislature's intent to preserve local zoning authority over lands not designated as ''timberland production zones.'' Neither was the ordinance preempted by implication. *Big Creek Lumber Company* v. *San Mateo County*, 31 Cal.App.4th 418.

Article 7. Timber Harvesting

* * * * *

4582.8. **Timber harvesting plans; tax rate area designations.** Within 10 days from the date that a timber harvesting plan is determined to be in conformance under Section 4582.7, or within 10 days from the date of receipt of a notice of timber operations, a nonindustrial timber harvest notice, a notice of exemption to convert less than three acres to a nontimber use pursuant to Section 4584, or an emergency notice filed pursuant to Section 4592, the director shall transmit copies thereof to the State Board of Equalization. Any notice of exemption or notice of emergency transmitted to the State Board of Equalization pursuant to this section shall include, among other things, an estimate of the timber owner as to whether the timber to be harvested pursuant to the notice will or will not be exempt from timber yield tax pursuant to Section 38116 of the Revenue and Taxation Code as interpreted and implemented by the State Board of Equalization.

History.—Added by Stats. 1976, Ch. 176, p. 318, in effect May 24, 1976. Stats. 1981, Ch. 714, in effect January 1, 1982, deleted former subdivision (a); relettered former subdivisions (b) and (c) as subdivisions (a) and (b), respectively; deleted "Effective on January 1, 1977," before "Within", substituted "(b)" for "(c)", and substituted "Director" for "State Forester" in the first paragraph of subdivision (a); and deleted "Effective on March 1, 1977," before "Within" and substituted "the" for "such" before "harvest" and before "land is" in the first sentence of subdivision (b). Stats. 1983, Ch. 1281, in effect September 30, 1983, deleted "(a)" before "Within", deleted "pursuant to subdivision (b)" after "operations", and deleted "and the assessor of the county in which the timber subject to the harvesting plan or notice is located" after "Equalization", and deleted the former second paragraph of former subdivision (a); and deleted former subdivision (b). Stats. 1989, Ch. 1290, in effect January 1, 1990, substituted "determined to be" for "deemed" after "timber harvest plan is" and added "or a nonindustrial timber harvest notice" after "notice of timber operations". Stats. 1994, Ch. 746, in effect September 22, 1994, substituted "from the date that" for "after" after "Within 10 days", substituted "from the date of" for "after" after "within 10 days", substituted "," for "or" after "timber operations", and added "a notice of exemption to convert less than three acres to a nontimber use pursuant to Section 4584, or an emergency notice filed pursuant to Section 4592," after "timber harvest notice,". Stats. 1998, Ch. 591 (SB 2237), in effect January 1, 1999, added the second sentence.

Note.—Section 18 of Stats. 1989, Ch. 1290, provided that Section 1 of that act (which amended Section 4582.8) shall become operative on January 1, 1991, or upon the effective date of the rules and regulations adopted by the State Board of Forestry pursuant to Section 13, whichever date occurs earlier.

* * * * *

4584. **Exempt activities.** Upon determining that the exemption is consistent with the purposes of this chapter, the board may exempt from this chapter or portions thereof, any person engaged in forest management whose activities are limited to any of the following:

(a) The cutting or removal of trees for the purpose of constructing or maintaining a right-of-way for utility lines.

(b) The planting, growing, nurturing, shaping, shearing, removal, or harvest of immature trees for Christmas trees or other ornamental purposes or minor forest products, including fuelwood.

(c) The cutting or removal of dead, dying, or diseased trees of any size.

(d) Site preparation.

(e) Maintenance of drainage facilities and soil stabilization treatments.

(f) Timber operations on land managed by the Department of Parks and Recreation.

(g) (1) The one-time conversion of less than three acres to a nontimber use. No person, whether acting as an individual or as a member of a partnership, or as an officer or employee of a corporation or other legal entity,

may obtain more than one exemption pursuant to this subdivision in a five-year period. If a partnership has as a member, or if a corporation or any other legal entity has an officer or employee, a person who has received this exemption within the past five years, whether as an individual or as a member of a partnership, or as an officer or employee of a corporation or other legal entity, then that partnership, corporation, or other legal entity is not eligible for this exemption. ''Person,'' for purposes of this subdivision, means an individual, partnership, corporation, or any other legal entity.

(2) (A) Notwithstanding Section 4554.5, the board shall adopt regulations that become effective and operative on or before July 1, 2002, and do all of the following:

(i) Identify the required documentation of a bona fide intent to complete the conversion that an applicant will need to submit in order to be eligible for the exemption in paragraph (1).

(ii) Authorize the department to inspect the sites approved in conversion applications that have been approved on or after January 1, 2002, in order to determine that the conversion was completed within the two-year period described in subparagraph (B) of paragraph (2) of subdivision (a) of Section 1104.1 of Title 14 of the California Code of Regulations.

(iii) Require the exemption under this subdivision to expire if there is any change in timberland ownership. The person who originally submitted an application for an exemption under this subdivision shall notify the department of a change in timberland ownership on or before five calendar days after a change in ownership.

(iv) The board may adopt regulations allowing a waiver of the five-year limitation described in paragraph (1) upon finding that the imposition of the five-year limitation would impose an undue hardship on the applicant for the exemption. The board may adopt a process for an appeal of a denial of a waiver.

(B) The application form for the exemption pursuant to paragraph (1) shall prominently advise the public that violations of the conversion exemption, including conversions applied for in the name of someone other than the person or entity implementing the conversion in bona fide good faith, is a violation of this chapter and penalties may accrue up to ten thousand dollars ($10,000) for each violation pursuant to Article 8 (commencing with Section 4601).

(h) Easements granted by a right-of-way construction agreement administered by the federal government if any timber sales and operations within or affecting these areas are reviewed and conducted pursuant to the National Environmental Policy Act of 1969 (42 U.S.C. Sec. 4321 et seq.).

(i) The cutting, removal, or sale of timber or other solid wood forest products from the species Taxus brevifolia (Pacific yew), provided that the known locations of any stands of this species three inches and larger in diameter at breast height are identified in the exemption notice submitted to the department. Nothing in this subdivision is intended to authorize the

peeling of bark from, or the cutting or removal of, Taxus brevifolia within a watercourse and lake protection zone, special treatment area, buffer zone, or other area where timber harvesting is prohibited or otherwise restricted pursuant to board rules.

(j) (1) The cutting or removal of trees in compliance with Sections 4290 and 4291 which eliminates the vertical continuity of vegetative fuels and the horizontal continuity of tree crowns for the purpose of reducing flammable materials and maintaining a fuelbreak for a distance of not more than 150 feet on each side from an approved and legally permitted structure that complies with the California Building Code, when that cutting or removal is conducted in compliance with this subdivision. For purposes of this subdivision, an ''approved and legally permitted structure'' includes only structures that are designed for human occupancy and garages, barns, stables, and structures used to enclose fuel tanks.

(2) (A) The cutting or removal of trees pursuant to this subdivision shall be limited to cutting or removal that will result in a reduction in the rate of fire spread, fire duration and intensity, fuel ignitability, or ignition of the tree crowns and shall be in accordance with any regulations adopted by the board pursuant to this section.

(B) Trees may not be cut or removed pursuant to this subdivision by the clearcutting regeneration method, by the seed tree removal step of the seed tree regeneration method, or by the shelterwood removal step of the shelterwood regeneration method.

(3) (A) Surface fuels, including logging slash and debris, low brush, and deadwood, that could promote the spread of wildfire shall be chipped, burned, or otherwise removed from all areas of timber operations within 45 days from the date of commencement of timber operations pursuant to this subdivision.

(B) (i) All surface fuels that are not chipped, burned, or otherwise removed from all areas of timber operations within 45 days from the date of commencement of timber operations may be determined to be a nuisance and subject to abatement by the department or the city or county having jurisdiction.

(ii) The costs incurred by the department, city, or county, as the case may be, to abate the nuisance upon any parcel of land subject to the timber operations, including, but not limited to, investigation, boundary determination, measurement, and other related costs, may be recovered by special assessment and lien against the parcel of land by the department, city, or county. The assessment may be collected at the same time and in the same manner as ordinary ad valorem taxes, and shall be subject to the same penalties and the same procedure and sale in case of delinquency as is provided for ad valorem taxes.

(4) All timber operations conducted pursuant to this subdivision shall conform to applicable city or county general plans, city or county implementing ordinances, and city or county zoning ordinances. Nothing in this paragraph is intended to authorize the cutting, removal, or sale of timber or other solid wood forest products within an area where timber harvesting is prohibited or otherwise restricted pursuant to the rules or regulations adopted by the board.

(5) (A) The board shall adopt regulations, initially as emergency regulations in accordance with subparagraph (B), that the board considers necessary to implement and to obtain compliance with this subdivision.

(B) The emergency regulations adopted pursuant to subparagraph (A) shall be adopted in accordance with the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code). The adoption of emergency regulations shall be deemed to be an emergency and necessary for the immediate preservation of the public peace, health, and safety, or general welfare.

History.~~-~~Added by Stats. 1973, Ch. 880, in effect January 1, 1974. Stats. 1975, Ch. 372, in effect January 1, 1976, added "cutting or removal of trees for the purpose of constructing or maintaining a right-of-way for utility lines or the" after "limited to the", added "or minor forest products, including fuelwood," after "ornamental purposes", and added "that" after "determining". Stats. 1987, Ch. 987, in effect January 1, 1988, substituted "Upon determining that the exemption is consistent with the purposes of this chapter, the" for "The" at the beginning of the sentence; added "any of the following:" after "limited to"; added the subsection numbers "(1)" before "The cutting . . . .", "(2)" before "The planting . . . .", and "(3)" before "The cutting . . . ."; deleted ", on determining that such exemption is consistent with the purposes of this chapter" after "of any size"; and added subsections (4) and (5). Stats. 1989, Ch. 1161, in effect January 1, 1990, deleted "the provisions of" after "exempt from" in the first sentence; substituted the subsection letters for the subsection numbers; and added subsections (f), (g), and (h). Stats. 1992, Ch. 756, in effect January 1, 1993, added subsection (i). Stats. 1994, Ch. 746, in effect September 22, 1994, added subsection (j). Stats. 1996, Ch. 521. Stats. 2001, Ch. 627 (AB 671), in effect January 1, 2002, added paragraph (1) designation in subdivision (g), added second, third, and fourth sentences and paragraph (2) therein; substituted "Sections" for "Section" after "in compliance with" in subdivision (j)(1); deleted a comma after "fuels" and substituted "jurisdiction" for "jursidiction" in subdivision (j)(3)(B)(i); and substituted "accordance" for "acordance" in subdivision (j)(5)(B).

4584.5. **Registration; timber yield tax.** Nothing in Section 4584 shall exempt the owner of any timber harvested from registering with the State Board of Equalization or from the payment of any applicable timber yield taxes imposed pursuant to Section 38115 of the Revenue and Taxation Code.

History.~~-~~Added by Stats. 1994, Ch. 746, in effect September 22, 1994.

* * * * *

4592. **Emergency notice.** Notwithstanding any other provisions of this chapter, a registered professional forester may in an emergency, on behalf of a timber owner or operator, file an ''emergency notice'' with the department that shall allow immediate commencement of timber operations. The emergency notice shall include a declaration, under penalty of perjury, that a bona fide emergency exists which requires immediate harvest activities, and that any applicable timber yield taxes will be paid pursuant to

Return to Property Taxes Law Guide Main Table of Contents

Section 38115 of the Revenue and Taxation Code. Those emergencies shall be defined by the board and may include, but are not limited to, the necessity to harvest to remove fire-killed or damaged timber or insect or disease-infested timber, or to undertake emergency repairs to roads.

History.—Added by Stats. 1973, Ch. 880, in effect January 1, 1974. Stats. 1976, Ch. 1300, in effect January 1, 1977, substituted "department" for "State Forester" after "with the" in the first sentence. Stats. 1994, Ch. 746, in effect September 22, 1994, added ", and that any applicable timber yield taxes will be paid pursuant to Section 38115 of the Revenue and Taxation Code" after "activities" in the second sentence; and substituted "Those" for "Such" before "emergencies", substituted "are not" for "need not be" after "but", and deleted " in order" after "harvest" in the third sentence.

* * * * *

Article 9. Conversion *

* * * * *

4621. **Application for conversion; procedure.** (a) Any person who owns timberlands which are to be devoted to uses other than the growing of timber shall file an application for conversion with the board. The board shall, by regulation, prescribe the procedures for, form, and content of, the application. An application for a timberland conversion permit shall be accompanied by an application fee, payable to the department, in an amount determined by the board pursuant to subdivision (b).

(b) The board shall establish, by regulation, a system of graduated timberland conversion permit fees to finance the cost of administering the article.

History.—Stats. 1975, Ch. 372, in effect January 1, 1976, substituted "who" for ", firm, corporation, company, partnership, or government agency that" in the first sentence. Stats. 1990, Ch. 1237, in effect January 1, 1991, added "(a)" at the beginning of the section, substituted "the" for "such" after "content of" in the second sentence, and added the third sentence to subdivision (a) and added subdivision (b).

4621.2. **Conditions for approval of application; written findings.** (a) If the timberlands which are to be devoted to uses other than the growing of timber are zoned as timberland production zones under Section 51112 or 51113 of the Government Code, the application shall specify the proposed alternate use and shall include information the board determines necessary to evaluate the proposed alternate use. The board shall approve the application for conversion only if the board makes written findings that all of the following exist:

(1) The conversion would be in the public interest.

(2) The conversion would not have a substantial and unmitigated adverse effect upon the continued timber-growing use or open-space use of other land

* Article 9 added by Stats. 1973, Ch. 880, p. 1630, in effect January 1, 1974.

zoned as timberland preserve and situated within one mile of the exterior boundary of the land upon which immediate rezoning is proposed.

(3) The soils, slopes, and watershed conditions would be suitable for the uses proposed if the conversion were approved.

(b) The existence of an opportunity for an alternative use of the land shall not alone be sufficient reason for conditionally approving an application for conversion. Conversion shall be considered only if there is no proximate and suitable land which is not zoned as timberland production for the alternate use not permitted within a timberland production zone.

(c) The uneconomic character of the existing use shall not be sufficient reason for the conditional approval of conversion. The uneconomic character of the existing use may be considered only if there is no other reasonable or comparable timber-growing use to which the land may be put.

(d) In the event that the board delegates its responsibilities under this section to the director pursuant to Section 4627, the director shall make the written findings required by subdivision (a). In the event that the director denies a conversion, the applicant may request a hearing before the board within 15 days of the denial. The hearing shall be scheduled within 60 days from the filing of the appeal.

History.—Added by Stats. 1976, Ch. 176, p. 318, in effect May 24, 1976. Stats. 1981, Ch. 714, in effect January 1, 1982, substituted "any information which" for "such information as" in the first sentence, substituted "the" for "such" before application", added "all of the following" after "makes", and deleted "that" after "findings" in the second sentence of subdivision (a); substituted "." for "; and" in subsections (a)(1) and (a)(2); substituted "is not" for "shall not be" in the first sentences of subdivisions (b) and (c); and substituted "If" for "In the event that" and "Director" for "State Forester" in the first and second sentences, and substituted "The" for "Such" in the third sentence of subdivision (e). Stats. 1982, Ch. 1489, in effect January 1, 1983, substituted "production" for "preserve" after "timberland" and "information the board determines necessary" for "any information which the board determines to be necessary" after "include" in the first sentence, and substituted "written findings that all of the following exist" for "all of the following written findings" after "makes" in the second sentence of subdivision (a); substituted "shall not alone be" for "is not alone" before "sufficient" in the first sentence, and substituted "production" for "preserve" after each "timberland" in the second sentence of subdivision (b); substituted "shall not be" for "is not" after "use" in the first sentence of subdivision (c); and, substituted "In the event that", for "If" at the beginning of the first and second sentences of subdivision (e). Stats. 1990, Ch. 1237, in effect January 1, 1991, deleted former subdivision (d) which provided "The board shall establish and publish a rate schedule of fees to be paid by the landowner for the cost of processing the application and recording the necessary documentation.", and relettered former subdivision (e) as subdivision (d).

4622. **Additional conditions for approval of application.** Approval of an application for conversion shall be conditioned upon the granting of the necessary rezoning or use permit if rezoning or a use permit is required. Except as provided in Section 4584, all timber shall be cut pursuant to an approved conversion pursuant to Section 4581, excluding requirements for stocking and methods of silviculture, except that the timber harvesting plan required by that section need not be prepared by a registered professional forester, and no timber operations shall commence until the granting of such rezoning or use permit as may be required and until the timberland conversion permit is recorded in the county recorder's office in each county wherein the timberland to be converted is located.

History.—Stats. 1989, Ch. 1161 in effect January 1, 1990, substituted "Except as provided in Section 4584, all' for "No" before "timber", "shall" for "may" before "be cut pursuant to", and "pursuant to" for "except under the provisions of" before "Section 4581" in the second sentence.

4623. **Affidavit of intent to convert land; additional proof of intent.** The application shall be accompanied by an affidavit by the applicant that the applicant has a present bona fide intent to convert the land

to a use other than timber growing. The board may require such additional proof of intent to convert as it deems necessary.

4624. **Denial of conversion permit; reasons.** The board shall deny a timberland conversion permit for any of the following reasons:

(a) The applicant is not the real person in interest.

(b) Material misrepresentation or false statement in the application.

(c) The applicant does not have a bona fide intention to convert the land.

(d) The failure or refusal of the applicant to comply with the rules and regulations of the board and the provisions of this chapter.

(e) The failure of the proposed alternate use in the application to meet the findings required in subdivision (a) of Section 4621.2 and other provisions of that section.

History.—Stats. 1976, Ch. 176, p. 319, in effect May 24, 1976, added subdivision (e).

4624.5. **Hearing on denial of conversion permit.** A person whose application for a timberland conversion permit has been denied shall be entitled to a hearing before the board pursuant to Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

4625. **Approval of application.** If the board finds the applicant does have a bona fide intention to convert the land, it shall approve the application, authorizing the applicant to cut and remove any and all trees, provided that he otherwise complies with this chapter.

4626. **Revocation of permit.** If at any time the board finds that the applicant has failed to conform to the intent to convert, as set forth in the application and proof, the board may revoke the permit and require full compliance with this chapter. Any permit revocation shall be recorded in the same manner as the original permit.

Chapter 9. State Forests

Article 3. State Forests

* * * * *

4654. **Payments to counties by state for land acquired for state forest purposes.** There shall be paid to each county in which lands acquired for state forest purposes are situated, out of funds hereafter made available for such purpose, an amount equivalent to taxes levied by the county on similar land similarly situated in the county in the same manner as provided in the Revenue and Taxation Code for secured property tax payments as long as the state continues to own the land. Such payments shall be based only upon the value of the forest lands used for purposes of continuous commercial forest production and not upon value of such forest land used for any other purposes, including any improvements on such lands. Determination of what constitutes similar land similarly situated shall be made by a committee

Return to Property Taxes Law Guide Main Table of Contents

consisting of the county assessor of the county in which the land is located, a representative of the State Board of Equalization and a representative of the department.

The money received by any county pursuant to this section may be expended by it for any proper state purpose not prohibited by the State Constitution.

History.—Added by Stats. 1965, p. 2866, in effect September 17, 1965. Stats. 1970, p. 76, in effect November 23, 1970, added the second sentence. Stats. 1976, Ch. 1300, p. 5846, in effect January 1, 1977, substituted "department" for "State Forester" in the third sentence of the first paragraph.

DIVISION 5. PARKS AND MONUMENTS

CHAPTER 1. STATE PARKS AND MONUMENTS

Article 3. Qualified Historical Property *

5031. **Definition.** ''Qualified historical property'' means privately owned property which is not exempt from property taxation, is visually accessible to the public, and which is:

(a) All landmark registrations up to and including Register No. 769, which were approved without the benefit of criteria, shall be approved only if the landmark site conforms to the existing criteria as determined by the California Historical Landmarks Advisory Committee or as to approvals on or after January 1, 1975, by the State Historical Resources Commission. Any other registered California historical landmark under Article 2 (commencing with Section 5020) of this chapter, except points of historical interest, and which satisfies any of the following requirements:

(1) The property is the first, last, only, or most significant historical property of its type in the region;

(2) The property is associated with an individual or group having a profound influence on the history of California; or

(3) The property is a prototype of, or an outstanding example of, a period, style, architectural movement, or construction, or if it is one of the more notable works, or the best surviving work, in a region of a pioneer architect, designer, or master builder; or

(b) A property which is listed on the national register described in Section 470a of Title 16 of the United States Code; or

(c) A property which is listed on a city or county register or inventory of historical or architecturally significant sites, places or landmarks, provided, that such property satisfies any of the requirements set forth in paragraph 1, 2 or 3 under subdivision (a).

History.—Stats. 1974, Ch. 1156, p. 2459, in effect January 1, 1975, operative January 7, 1975, added "or as to approvals on or after January 1, 1975, by the State Historical Resources Commission" at the end of the first sentence of subsection (a). Stats. 1977, Ch. 1040, in effect January 1, 1978 added subdivision (c).

5032. **Property included.** (a) ''Qualified historical property'' pursuant to Section 5031 includes:

(1) Individual sites having structures.

(2) Facades or portions of entire sites.

(3) Historic districts.

(b) ''Qualified historical property'' does not include individual sites without structures.

(c) Commercial operation in itself does not necessarily disqualify a landmark's registration. However, should a commercial enterprise by its physical development plans, or its proximity, impact, excessive use, or

* Article 3 added by Stats. 1972, p. 3162, in effect March 7, 1973.

management philosophy so dilute or erode the significance of or quality of the landmark's integrity, then an adverse effect shall have occurred and its registration may be withdrawn.

5033. **Department to adopt rules and regulations.** The department shall adopt all rules and regulations relating to standards for qualifying as a historical property. In adopting such rules and regulations, the department shall consider all recommendations of the State Historical Resources Commission.

History.—Stats. 1974, Ch. 1156, p. 2460, in effect January 1, 1975, operative January 7, 1975, substituted "State Historical Resources Commission" for "Historical Landmarks Advisory Committee" in the second sentence.

Chapter 2. Counties and Cities

Article 2.6. County Theatrical Schools and Institutes *

5140. **Counties with population of four million; acquisition and operation of schools for instruction in dramatic or theatrical arts; leases.** In addition to its other powers the board of supervisors of any county with a population of four million or more may:

(a) Acquire land for and construct, lease or otherwise acquire, furnish, refurnish, maintain or repair buildings for special or technical schools or institutes for instruction in the dramatic or theatrical arts, and related facilities, including, without limitation to, public auditoriums or playhouses and offstreet parking places for motor vehicles;

(b) Operate such schools or institutes and other related facilities, and, in the operation thereof, charge such fees as are necessary to defray the cost of instruction, issue certificates evidencing completion of the instruction taken to the satisfaction of the board, present theatrical and other entertainment to the public and charge admission thereto, and exercise any other power the board deems necessary and proper to promote the objects and purposes of such schools or institutes and their related facilities;

(c) Enter into an operating lease or sublease, without advertising for bids therefor, of such buildings, structures and facilities, or any thereof, with any nonprofit association or corporation for their maintenance, operation, and management, or any thereof, for such purposes and for a specific term, not to exceed 40 years, such lease or sublease to include provisions regarding manner of use as required by law and such other terms and conditions as the board sees fit.

5141.1. **Leases; net revenue; charitable exemption; transfer of assets on termination.** Any such lease or sublease entered into pursuant to subdivision (c) of Section 5140 shall provide that the net revenue, if any, from the operation and use of the facilities, remaining after the payment of any expenses and costs for maintenance, operation or management, payment of

* Article 2.6 added by Stats. 1969, p. 2706, in effect November 10, 1969.

interest and principal upon any loans made to the nonprofit corporation or association for purposes of maintenance, operation or management, or any other expenses, and after providing maintenance and operation reserves, shall be paid at least annually to the county. Notwithstanding the provisions of Section 231 of the Revenue and Taxation Code, all such buildings, structures and facilities, together with the land upon which they are situated, and so much of the surrounding land as is required for their use and occupation, operated by a nonprofit association or corporation pursuant to any such operating lease or sublease, shall be exempt from taxation within the meaning of ''charitable purposes'' in Section 1c of Article XIII of the Constitution of California. Any such lease or sublease shall provide that, upon its expiration and after payment or discharge of its indebtedness and liabilities, all of the assets of the nonprofit association or corporation shall be transferred to the county.

Return to Property Taxes Law Guide Main Table of Contents

STREETS AND HIGHWAYS CODE

DIVISION 1. STATE HIGHWAYS

CHAPTER 1. ADMINISTRATION

Article 3. The Department of Transportation

§ 104.13 Department as agent for payment of possessory interest taxes due from lessees.

104.13. **Department as agent for payment of possessory interest taxes due from lessees.** (a) The department shall act as agent for the payment of possessory interest taxes due from persons to whom the department leases property of a type described in subdivision (e).

(b) The department shall annually provide a current list of all such property located in each county to the assessor of the county. Notwithstanding any other provision of law, the assessor shall submit the possessory interest tax bill for each property directly to the department, and the department shall be responsible for the payment of the tax in the manner described in subdivision (c).

(c) All funds distributed to a county pursuant to Section 104.10 shall be deemed to be in full or partial payment on the total possessory interest taxes due on the property described in subdivision (e) located in the county. If the amount transferred to a county pursuant to Section 104.10 in any year is less than the total possessory interest tax due on all the property located in the county, the department shall promptly forward to the county the amount of the balance due.

(d) In lieu of the information required by Section 107.6 of the Revenue and Taxation Code, all leases of property of a type described in subdivision (e) shall contain a statement that the department will pay all possessory interest taxes arising from the lease and that the amount of rent charged reflects the cost of this added responsibility of the department.

(e) This section shall apply only to real property held for future state highway needs and to real property originally held for that purpose, which the department has determined is no longer needed for that purpose, prior to its sale or exchange by the department.

History.—Added by Stats. 1983, Ch. 213, in effect January 1, 1984.

DIVISION 2. COUNTY HIGHWAYS

CHAPTER 8. HIGHWAY FUNDS

Article 4. Apportionment of Road District Funds *

1650. **Unencumbered funds of road district.** For the purposes of this article, the unencumbered funds of the district are the sum of all money, uncollected taxes, and other uncollected accounts belonging to or due to such district, in excess of an amount sufficient to pay all claims and accounts against the district, including both claims and accounts lawfully payable from the funds of such district on the date of annexation or incorporation, and claims and accounts which will become payable from such funds by reason of lawful contracts in force on that date.

1651. **Incorporated territory to be noted on assessors' maps.** Whenever any territory is included in any city, either at the original incorporation of such city, or by subsequent annexation thereto, and such territory constitutes all or part of a road district, the county surveyor or, in a county not having a county surveyor, the officer having similar duties and authority, shall indicate on the map books of the county assessor the property incorporated or annexed.

1652. **Assessor to ascertain assessed value of incorporated property.** The assessor shall then ascertain from his records the assessed value of such incorporated or annexed property on the lien date and shall certify to the county auditor such value thus ascertained.

History.—Stats. 1966, p. 682 (First Extra Session), in effect October 6, 1966, substituted "lien date" for "first Monday of the preceding March at 12 o'clock noon."

1653. **Division of road funds.** The auditor shall then calculate the proportion that the assessed value, on the preceding lien date of the property annexed or incorporated bears to the total assessed value, as of that day, of all the property in the district from which the annexation or incorporation was made. He shall prepare a claim in favor of the city, to be allowed by the board of supervisors and paid by warrant on the treasurer, for that part of the unencumbered funds of the district which bears the same proportion to the whole of such unencumbered funds as the assessed value of the property annexed or incorporated bears to the total assessed value of all the property in the district from which the annexation or incorporation was made.

History.—Stats. 1966, p. 682 (First Extra Session), in effect October 6, 1966, substituted "preceding lien date" for "first Monday in the preceding March at 12 o'clock noon", and deleted "and hour" following "as of that day" in the first sentence.

---

* The provisions of this article, except as otherwise noted, were adopted by Stats. 1935, p. 344, in effect September 15, 1935.

Return to Property Taxes Law Guide Main Table of Contents

1654. **City to repay tax on incorporated portion.** Such city shall repay to the county its proportion of all taxes for highway purposes on the annexed or incorporated portion of such district which are subsequently refunded or canceled. The money paid to such city, pursuant to this article, shall be expended for highway purposes only.

DIVISION 7. IMPROVEMENT ACT OF 1911

PART 5. IMPROVEMENT BONDS

CHAPTER 6. DEFAULT AND SALE FOR DELINQUENCY

§ 6509. Conduct of sale; fair market value to be determined by assessor.

6509. **Conduct of sale; fair market value to be determined by assessor.** (a) If such payment is not made, the sale shall be made as advertised, and the lot or parcel described in the bond shall be sold to the purchaser who will pay the highest price for the entire lot or parcel of land to be sold, but not less than the higher of (1) the amount due on the bond, together with accrued interest, penalties, and all of the sums specified in the notice of sale that are due in the event of sale, or (2) an amount equal to not less than 50 percent of the fair market value of the property.

(b) In the event there are no bidders, the bondholder shall be liable for the minimum sales price. Payment to the treasurer at the time of sale need not exceed the amount specified in paragraph (1) of subdivision (a), and the balance, if any, shall be payable at the time the deed is issued.

(c) In the event there are no bidders, a certificate of sale for the entire lot or parcel of land described in the bond shall be issued to the bondholder after surrender of the bond, including all unpaid principal and interest coupons, to the treasurer and after payment to the treasurer of the fee of the recorder for recording such certificate, and, if incurred, and if no deposit was made pursuant to Section 6500, the cost of an abstract of title or title search of the real property sold under foreclosure; and also at that time the costs of the sale and other fees previously paid to the treasurer pursuant to Section 6505.1.

(d) For the purpose of this section, ''fair market value'' means the amount, as defined in Section 110 of the Revenue and Taxation Code, as determined pursuant to an appraisal of such property by the county assessor within one year immediately preceding the date of the sale, inclusive of the cost of appraisal, notice, recording, and the cost of an abstract of title or title search of such real property, if any. The fair market value as determined by the assessor pursuant to appraisal shall be conclusively presumed in favor of any purchaser or encumbrancer for value of such property.

History.—Added by Stats. 1941, Ch. 79, in effect September 13, 1941. Stats. 1963, Ch. 652, in effect September 20, 1963, added the second sentence. Stats. 1967, Ch. 790, in effect November 8, 1967, substituted "surrender of the bond, including all unpaid principal and interest coupons, to the treasurer and payment to the treasurer of any expenses of publication paid or incurred by the treasurer, the fee required by Section 6507 for the issuance of a certificate of sale and the fee and the recorder for recording such certificate" for "payment to the treasurer of the amount specified in the notice of sale" after "upon" in the second sentence. Stats. 1974, Ch. 427, in effect January 1, 1975, substituted a comma for "and" after "issuance of a certificate of sale", and added ", and, if incurred, and if no deposit was made pursuant to Section 6500, the cost of an abstract of title or title search of the real property sold under foreclosure" after "certificate" in the second sentence. Stats. 1975, Ch. 1046, in effect January 1, 1976, substituted "will pay the highest price for the entire lot or parcel of land to be sold, but not less than the amount due on the bond, together with accrued interest, penalties, and costs of sale, as specified in Sections 6504 and 6505.1" for "shall take the least amount of the lot or parcel and pay all of the sums specified in the notice of sale" after "who" in the first sentence; substituted "for the entire lot or parcel of land described in the bond shall be issued to the bondholder after" for "shall be issued to the bond owner upon" before "surrender of the", and substituted "; and the costs of the sale, previously paid to the treasurer pursuant to Section 6505.1 shall become forfeited" for "and payment to the treasurer of any expenses of publication paid or incurred by the treasurer, the fee required by Section 6507 for the issuance of a certificate of sale, the fee of the recorder for recording such certificate, and if incurred, and if no deposit was made pursuant to Section 6500, the cost of an

abstract of title or title search of the real property sold under foreclosure" after "treasurer" in the second sentence; and added the third sentence. Stats. 1976, Ch. 17, in effect January 1, 1977, substituted "all of the sums specified in the notice of sale that are due in the event of sale" for "costs of sale, as specified in Sections 6504 and 6505.1" after "penalties, and" in the first sentence, and substituted "and after payment to the treasurer of the fee of the recorder for recording such certificate, and, if incurred, and if no deposit was made pursuant to Section 6500, the cost of an abstract of title or title search of the real property sold under foreclosure; and also at that time the costs of the sale and other fees" for "; and the costs of the sale," after "treasurer" in the second sentence. Stats. 1979, Ch. 615, in effect January 1, 1980, added the subdivision letters; designated the former first and second sentences as subdivisions (a) and (c), respectively; added "higher of (1) the" after "but not less than the", and added ", or (2) an amount equal to not less than 50 percent of the fair market value of the property" after "event of sale" in subdivision (a); added subdivision (b); deleted "shall become forfeited" after "Section 6505.1" in subdivision (c): deleted the former third sentence; and added subdivision (d).

Return to Property Taxes Law Guide Main Table of Contents

Return to Property Taxes Law Guide Main Table of Contents

VEHICLE CODE

DIVISION 1. WORDS AND PHRASES DEFINED

* * * * *

396. **"Mobilehome."** "Mobilehome" is a structure as defined in Section 18008 of the Health and Safety Code. For the purposes of enforcement of highway safety laws and regulations, a mobilehome is a trailer coach which is in excess of 102 inches in width, or in excess of 40 feet in overall length measured from the foremost point of the trailer hitch to the rear extremity of the trailer.

History.—Added by Stats. 1980, Ch. 1150, in effect January 1, 1981. Stats. 1981, Ch. 975, in effect January 1, 1982, substituted "For the purposes of enforcement of highway safety laws and regulations" for "As used in this code" at the beginning of the second sentence. Stats. 1986, Ch. 1185, effective January 1, 1987, substituted "102 inches" for "eight feet" after "excess of", added "overall" after "40 feet in", and substituted "measured from the foremost point of the trailer hitch to the rear extremity of the trailer" for "and is subject to the registration requirements of this code" after "length" in the second sentence.

DIVISION 3. REGISTRATION OF VEHICLES AND CERTIFICATES OF TITLE

* * * * *

CHAPTER 2. TRANSFERS OF TITLE OR INTEREST

Article 3. Notice and Application

* * * * *

5901. **Notice of transfer.** (a) Every dealer or lessor-retailer, upon transferring by sale, lease, or otherwise any vehicle, whether new or used, of a type subject to registration under this code, shall, not later than the end of the fifth calendar day thereafter not counting the day of sale, give written notice of the transfer to the department at its headquarters upon an appropriate form provided by it.

(b) Except as otherwise provided in this subdivision or in subdivision (c), the dealer or lessor-retailer shall enter on the form and pursuant to Section 32705(a) of Title 49 of the United States Code, on the ownership certificate, the actual mileage of the vehicle as indicated by the vehicle's odometer at the time of the transfer. However, if the vehicle dealer or lessor-retailer has knowledge that the mileage displayed on the odometer is incorrect, the licensee shall indicate on the form on which the mileage is entered that the mileage registered by the odometer is incorrect. A vehicle dealer or lessor-retailer need not give the notice when selling or transferring a new unregistered vehicle to a dealer or lessor.

(c) When the dealer or lessor-retailer is not in possession of the vehicle that is sold or transferred, the person in physical possession of the vehicle shall give the information required by subdivision (b).

(d) A sale is deemed completed and consummated when the purchaser of the vehicle has paid the purchase price, or, in lieu thereof, has signed a purchase contract or security agreement, and has taken physical possession or delivery of the vehicle.

History.—Added by Stats. 1992, Ch. 745, in effect January 1, 1993, operative July 1, 1993. Stats. 1993, Ch. 852, in effect January 1, 1994, added "and pursuant to . . . ownership certificate," after "on the form" in subdivision (b); substituted "A sale is deemed completed and consummated" for "For the purposes of this section, a sale is completed" in subdivision (d); added subparagraph (G) to paragraph (1) of subdivision (e); and deleted subdivision (f) which stated "This section shall become operative on July 1, 1993." Stats. 1994, Ch. 180, in effect July 11, 1994, deleted former subdivision (e) which specified that a dealer conducting a wholesale motor vehicle auction must report specific information on a single form to the board. Stats. 1998, Ch. 828 (SB 1637), in effect January 1, 1999, substituted "Section 32705(a) of Title 49 of the United States Code" for "the federal Motor Vehicle Information and Cost Savings Act (15 U.S.C. Sec. 1901 et seq.)" after "pursuant to" in the first sentence and substituted "on which the mileage is entered that the mileage registered by the odometer is incorrect" for " the true mileage, if known, of the vehicle at the time of the transfer" after "the form" in the second sentence of subdivision (b).

DIVISION 3.5. REGISTRATION AND TRANSFER OF VESSELS

CHAPTER 2. REGISTRATION

* * * * *

9869. **Information to be furnished to county assessors.** The department shall transmit information from each initial application and each transfer application or renewal application to the county assessor in the county of residence of the owner of the vessel and to the county assessor in the county in which the vessel is principally kept if other than the county of residence of the owner, if such other county is known to the department. If an application shows that the owner of the vessel has changed his residence from one county to another county or shows that there has been a change in the county in which the vessel is principally kept, the department shall transmit information of the change to the assessor of the county in which the owner of the vessel formerly resided or to the assessor of the county in which the vessel formerly was principally kept. After the department receives a notice pursuant to Section 9864, the department shall transmit information of the destruction or abandonment to the assessor of the county in which the owner of the vessel resides and to the assessor of the county in which the vessel is or was principally kept, if other than the county of residence of the owner, if such other county was known to the department.

History.—Former Harbors and Navigation Code, Section 684 was repealed by Stats. 1970, p. 2753, in effect November 23, 1970, and renumbered Vehicle Code Section 9869 by Stats. 1970, p. 2762, in effect November 23, 1970.

Return to Property Taxes Law Guide Main Table of Contents

WATER CODE

DIVISION 10. FINANCIAL SUPERVISION OF DISTRICTS

CHAPTER 2. WATER DISTRICT TAXES

20200. **Mobilehomes not subject to taxes for debt service of districts.** [Repealed by Stats. 1987, Ch. 56, in effect January 1, 1988.]

CHAPTER 3. WATER DISTRICT TAXES

20220. **Mobilehomes not subject to taxes for debt service of districts.** (a) Notwithstanding any other provision of law, a mobilehome used primarily for residential purposes and located on rental spaces within a mobilehome park is not property subject to ad valorem property taxes for debt service of any water district or of any improvement district therein.

(b) As used in this chapter, ''water district'' means any district or other political subdivision, other than a city or county, a primary function of which is the irrigation, reclamation, or drainage of land or the diversion, storage, or distribution of water primarily for domestic, municipal, agricultural, industrial, recreation, fish and wildlife enhancement, flood control, or power production purposes.

History.—Added by Stats. 1987, Ch. 56, in effect January 1, 1988.

Return to Property Taxes Law Guide Main Table of Contents

DIVISION 11. IRRIGATION DISTRICTS

PART 10. ASSESSMENTS

CHAPTER 8. ALTERNATIVE PROCEDURE FOR ASSESSMENT AND COLLECTION BY COUNTY

Article 2. Assessment and Equalization

* * * * *

26625.1. **Assessment; Madera Irrigation District.** If in the Madera Irrigation District, the county assessment roll reflects assessed value based on the California Land Conservation Act of 1965 (Williamson Act), (Chapter 7 (commencing with Section 51200) of Part 1 of Division 1 of Title 5 of the Government Code) for any parcel, then, upon the request of the Madera Irrigation District, such parcel shall also be assessed by the county assessor pursuant to Section 401 of the Revenue and Taxation Code. The assessed value for such parcel thus determined shall be entered on a supplemental assessment roll for district assessment purposes only and shall be used by the assessor for district assessments. The Madera Irrigation District shall reimburse the county for any increased cost incurred in making such additional assessment.

History.—Added by Stats. 1976, Ch. 944, p. 2158, in effect January 1, 1977.